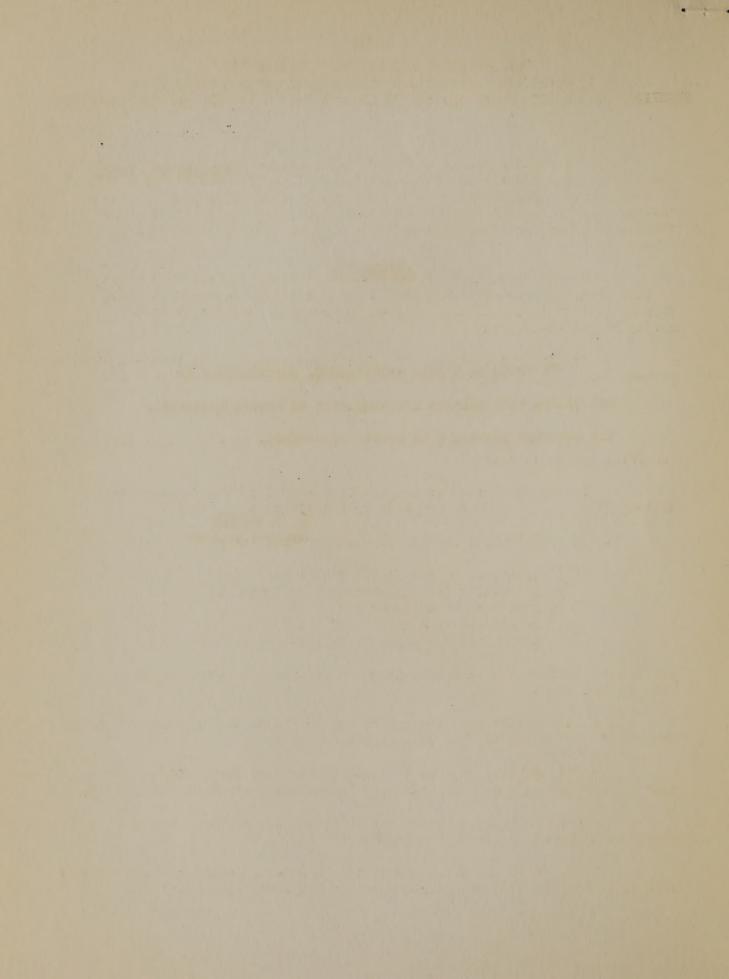
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January 18, 1934.

MEMORANDUM

In order to handle remittances, particularly in connection with alleged over-payments on cotton benefits, the attached procedure is hereby prescribed.

L. E. MAYLOR General Auditor.



THE PROCEDURE FOR HANDLING REMITTANCES IN CONNECTION PARTICULARLY WITH ALLEGED OVERPAYMENTS OF BENEFITS UNDER AGRICULTURAL ADJUSTMENT ADMINISTRATION IS HEREINAFTER PRESCRIBED.

- 1. all remittances of whatever kind received by, or on account of, the Agricultural Adjustment Administration will be transmitted forthwith by whomever they are received to the General Auditor. Office of the Comptroller, Agricultural Adjustment Administration, Washington, D. C. This shall apply to postal money orders, checks, cash, or any other form of remittance.
- 2. Remittances which afford positive indication that they belong to some other Government agency should be immediately forwarded by the General Auditor to the proper parties. Memorandum record only need be maintained on such items.
- 3. The General Auditor, upon taking possession of remittance, will prepare Form _____ (See exhibit A) in quadruplicate, section (a), and:
 - (a) Send the original of Form to the remitter.
- (b) Furnish a carbon of the form to the section originally receiving the remittance.

If the remittance is originally received in the Comptroller's Office, Form need be prepared in triplicate only.

- 4. If a remittance is made payable to other than:

 - Treasurer of the United States
 Disbursing Clerk, Department of Agriculture
 - (3) Secretary of Agriculture
 - Department of Agriculture
 - Agricultural Adjustment Administration,

the General Auditor should secure proper endorsement before scheduling the item on form 1044.

- 5. After furnishing receipts to the remitters and to those sections transmitting remittances, the General Auditor will:
- (a) Schedule the remittances on Standard Form 1044, preparing such form in quintuplicate according to the specimen attached (Exhibit B).
- (b) Send the original form 1044 and two carbons, with remittances attached to the Disbursing Clerk.
- (c) Send the third carbon to the Chief Accountant, Comptroller's Office, for proper posting and recording in the accounting records.

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- (d) Retain the fourth carbon in the files of the General Auditor.
- 6. Upon receiving the scheduled remittances, the Distributing Clerk will:
 - (a) Deposit remittances to Special Deposit Account 66. 2-191.
- (b) Forward original form 1044 to the General Accounting Office in support of account current, return receipted second carbon to the General Auditor, and retain the first carbon for the Disbursing Office record.
- 7. If collection cannot be made on one or more items listed on the schedule, the following action will be taken:
- (a) The Disbursing Clerk will delete the uncollectible items from the schedule of collections.
- (b) The Disbursing Clerk will prepare a debit voucher, indicating thereon the reasons for the return of the remittance, and send the voucher, together with the rejected remittance, to the General Auditor.
- (c) The General Auditor will receipt the original copy of the debit voucher and return it immediately to the Disbursing Clerk.
- 8. When a proper remittance, to replace that which has been returned as uncollectible, is received, the General Auditor will re-schedule the items, making suitable reference to the original schedule number and debit voucher number.
- 9. After the remittances have been scheduled on designated forms, the General Auditor will fill out section (b) of Form ______(Exhibit A) on the copies still in his possession. Upon completion of this operation, he will send both copies, together with the accompanying correspondence, to the Claims Section of his office.
- 10. In the Claims Section, a determination shall be made as to the correctness of the remittance and proper disposition thereof.
- 11. Notation of findings will be entered by the review auditor on ______ in the space provided therefor and:
- (a) In the cases of refunds on cotton or other commodity rental and benefit payments, in the block designated "Certificate of Comptroller," found at the foot of the Certificate of Compliance sheet in the cotton contracts, the reviewing auditor will imprint by rubber stamp and sign the following statement.

	received in	amount of	
date		John B. Payne, Comptroller.	
		Auditor	

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In the case of contract forms on which no space for the Certificate of Comptroller appears, the statement shown above will be

- (b) The reviewing auditor will transmit both copies of Exhibit A) to the General Auditor.
- (c) The Claims Section will be held responsible for making appropriate entry on contracts and/or other proper records, of matters pertinent thereto and arising in connection with remittances.
- 12. The General Auditor upon receipt of Forms _____ from the Final Review Section will:
- (a) If it has been determined that the remittance is a proper credit to the appropriation, prepare a voucher, Standard Form 1034 (See Exhibit C), transferring the item from special deposit account 66. 2-191 to the designated appropriation.
- (b) If it has been determined that the amount of the remittance is in excess of the correct sum or if no remittance whatever should have been made, prepare a refund voucher, Standard Form 1047 (Exhibit D), with two memorandum copies.
- (c) If it has been determined that the remittance should have been transmitted to another government agency and was erroneously deposited into the special deposit account, prepare a public voucher, Standard Form 1034 (See Exhibit E).
- (d) Transmit vouchers as above through the Chief Accountant for proper recording and clearance.
- (e) On the basis of the action taken in operations (a), (b), or (c), complete section (d) of Form ______ (Exhibit A), and place one copy in the folder with the related contract and file the other copy, in numerical order, of be used as a memorandum office record.
- 13. In the various cases depending on the General Auditor's action in Section 12 of this procedure, the Disbursing Clerk will act according to standard procedure.

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U. S. DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

A. Receipt is hereby acknowledged of remittance as follows: From Purpose Amount Date Comptroller, By_____General Auditor B. OFFICE RECORD (For General Auditor only) Date scheduled to Schedule Original payment
Disbursing Office Number reference C. Remarks Initialed: Date Examining Auditor D. Final Disposition Applied . Voucher no. . . Amount . Refunded . Voucher no. . . Amount .

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UNITED STATES DEPARTMENT OF AGRICULTURE DIRECTOR OF EXTENSION WORK Washington. D. C.

January 23, 1934.

To County Agents in the Cotton-Producing States:

We are sending you 21 copies each of the cotton house organ, Cotton Production Adjustment, for this week so that in addition to your own copy, you will have 20 copies for distribution to your county committeemen. We trust that this publication will be of aid to you and your committeemen.

Yours very truly,

C. W. Warburton,

Director of Extension Work.

C. A. Cobb,

Chief, Cotton Section,

Agricultural Adjustment Administration.

Enclosures.

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UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D. C.

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February 15, 1934.

To All County Agents and County Committees in Cotton Producing States.

Dear Sir:

The Cotton Production Section, Agricultural Adjustment Administration has received copies of farm lease contracts used by certain large land holding companies and individual landowners in which there is required from the tenant operating the farm a supplemental agreement that the said tenant waives all claims to any rights to receive any part of the rentals paid by the Government in the Cotton Acreage Adjustment Program on any Cotton Acreage Reduction Contract that may be entered into between the owner and the Government.

In some instances the agreement is embodied in the original lease contract executed between the owner and the tenant and in other instances it is in the form of a rider attached to the original and signed by the tenant.

The use of such agreements in any form will be construed as prima facie evidence of an intent on the part of the landowner to violate the spirit of the Cotton Acreage Reduction Contract and to collect from the Government that part of the cotton acreage reduction rentals on said farm that should go to the tenant and in conformity with Amendment 5 to Administrative Ruling 15, it will be incumbent on the Administration to refuse to accept Cotton Acreage Reduction Contracts offered by any landowner who is making use of such supplemental agreements.

County Committees are requested to review all Cotton Acreage Reduction Contracts and wherever it appears probable that a contract may be rejected by the Administration on account of violation of any one of the subsections of 15 as amended, the producer who submitted said contract should be notified.

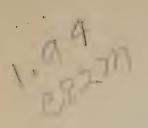
If the producer is not willing to make such changes as may be necessary to make the contract eligible for acceptance the contract should not be recommended for acceptance.

Very truly yours,

C. A. COBB,

Chief, Cotton Production Section, Commodities Division.





UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington. D.C.

MAY 17 1934 ★
U. S. Department of Agriculture
April, 16, 1934

TO TEACHERS OF VOCATIONAL AGRICULTURE IN THE SOUTHERN REGION:

Your special attention is called to an early issue of Cotton Production Adjustment, to be printed on colored paper. Each release in the future on colored paper will carry information for producers on the constantly changing cotton situation. The first release will deal primarily with the economics of the present cotton situation and certain attempts to regulate production of cotton. Some organized factual information and suggested procedures for disseminating the information will be included for special use of agricultural teachers. County Agents and others conducting meetings of the Cotton Production Control Associations.

An orderly and efficient method of supplying producers with information can be had by allotting definite responsibilities to each of the cooperating agencies. It is suggested that teachers of vocational agriculture be used as educational directors in their communities for the Cotton Control Associations.

Responsibilities may be divided in the following way:

COUNTY AGENT

To call meetings of community committeemen and all agricultural workers for the purpose of allotting responsibilities in connection with the community meetings. To work out a schedule of meetings for the committees in the county. To select someone to conduct meetings in communities that are not served by agricultural teachers.

TEACHER OF VOCATIONAL AGRICULTURE

To act as conference leader in the community meetings in his district. To supply organized information to, and help in any other way that is feasible, the person or persons delegated by the County Agent to conduct the meetings in communities not served by agricultural teachers.

COMMUNITY COMMITTEEMEN

To arrange for a place for the meetings in their communities. To notify the members of the local Cotton Production Control Association of the time, place and purpose of the meetings and encourage attendance at the meetings.

The Cotton Production Section of the Agricultural Adjustment Administration has assigned Mr. I. W. Duggan, Senior Agricultural Economist, to coordinate the work of the cooperating agencies in getting to cotton producers information on the cotton situation and the activities and regulations of the Cotton Production Section.

C. Stobb.

C. A. Cobb, Chief, Cotton Production Section, Commodities Division.



UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
Washington, D.C.

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AMENDMENT TO SECTION 101 OF THE REGULATIONS UNDER THE COTTON ACT OF APRIL 21, 1934, GOVERNING ALLOTMENTS AND TAX-EXEMPTION CERTIFICATES

United States Department of Agriculture,
Office of the Secretary.

By virtue of the authority vested in the Secretary of Agriculture by the Act approved April 21, 1934, entitled "An Act to place the cotton industry on a sound commercial basis, to prevent unfair competition and practices in putting cotton into the channels of interstate and foreign commerce, to provide funds for paying additional benefits under the Agricultural Adjustment Act, and for other purposes" (Public, No. 169, 73d Congress), as amended by Public Resolution No. 45, approved June 20, 1934, I do make, prescribe, publish, and give public notice of the following amendment to section 101 of the regulations governing allotments and tax-exemption certificates made, prescribed, published, and notified on July 13, 1934, as amended on July 30, September 5 and 21, and October 9, 1934, which regulations as thus amended are to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture under said Act.

In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed at the City of Washington this 30th day of October, 1954.

M. K. Wilson Acting Secretary of Agriculture. AMENDMENT TO SECTION 101 OF REGULATIONS GOVERNING ALLOTMENTS AND TAX-EXEMPTION CERTIFICATES UNDER COTTON ACT OF APRIL 21, 1934.

Section 101 is amended by adding at the end thereof the following: "Since any transfer or assignment of a certificate (or portion thereof) which is not made in accordance with these regulations is invalid and of no effect, such certificate (or portion thereof) shall be cancelled by the Chief of the Cotton Production Section, Agricultural Adjustment Administration, Department of Agriculture (who is hereby designated as the agent of the Secretary for such purpose), upon proof satisfactory to him that its transfer or assignment was invalid. Upon such cancellation said Chief of Section shall give notice thereof directed to the Commissioner of Internal Revenue (in order that Collectors of Internal Revenue may be advised thereof), to the County Agent for the county in which the certificate (or portion thereof) was originally distributed and also to the County Agent for the county within which the person to whom it was invalidly transferred or assigned resides if his whereabouts are know, to the person to whom it was originally issued, to the person who made the invalid transfer or assignment if he was not the person to whom it was originally issued and if his identity and whereabouts are known, and to the person to whom it was invalidly transferred or assigned if his identity and whereabouts are known. Any County Agent so notified shall forthwith noticy each ginner in his county of the fact of such cancellation and also notify the County Agent of each adjoining county, who in turn shall promptly notify each ginner in his county. The several notices herein required shall be in writing and shall recite the cause of cancellation, the serial number of the certificate, the poundage shown thereon at the time of the invalid transfer or assignment, which is the poundage thereof which is cancelled, and any other pertinent facts respecting it which may have been established to the satisfaction of said Chief of Section. Such cancellation shall have full force and effect even though the certificate (or portion thereof) is not physically cancelled and shall be effective whether or not notice thereof is received by any party who may be concerned (as producer, ginner, or otherwise) provided such notice is received by the Commissioner of Internal Revenue. It shall be the duty of any person having possession or control of any certificate (or portion thereof) so cancelled to deliver the same to the nearest County Agent or other agent or employees of the Department of Agriculture for transmittal to said Chief of Section."

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** JUN 2 1 1934 *

U. S. Department of Agriculture

UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D. C.

For State and Federally Licensed Warehouses

In compliance with the Cotton Act of 1934 approved April 21, 1934, commonly called the Bankhead Act, it is necessary that all bales of lint cotton harvested and ginned prior to June 1, 1934, be tagged by a representative of the Federal Government at an early date. Such tagging is to be done under the direction of the Secretary of Agriculture. Cotton in a mill where it is to be consumed and cotton at a port and covered by export bill of lading need not be tagged. A regulation (T. D. 4438) prescribed by the Commissioner of Internal Revenue on June 1, 1934, provides that "Bales of lint cotton harvested and ginned prior to June 1, 1934, may be transported, sold, purchased, or opened at any time prior to July 1, 1934, even though a bale tag is not attached."

Recently in discussing the tagging of such cotton located in Federally licensed warehouses with a committee representing certain of said warehouses it was developed that each of those warehousemen preferred to tag the cotton stored in his own warehouse. Further interviews and inquiries indicated that most warehousemen, whether Federally licensed or not, would prefer to do their own tagging if it could be arranged. Those charged with carrying out the tagging of old cotton under the Bankhead Act are planning on allowing each warehouseman holding 500 bales or more of old cotton in his warehouse, if he desires to do so and meets the requirements of the regulations prescribed, to tag such cotton in his own warehouse. Under this plan the warehouseman (whether corporation, partnership, or individual) undertaking to do such tagging will necessarily have to give a special bond for each warehouse (the warehouseman's bond under the United States Warehouse Act does not cover any undertaking under the Bankhead Act.) The size of the bond will depend upon the number of tags applied for and will be at the rate of a certain reasonable sum per 100 tags or major fraction thereof. Details of requirements will be covered by regulations which will be sent you within the next day or two as soon as printed. It will, of course, be necessary for the premium on this bond to be paid by the warehouseman. In turn the tags will be supplied free and 3ϕ per tag will be paid by the Agricultural Adjustment, Administration for doing the work of truly and lawfully attaching the tags to the bales and making the prescribed record and reports. This covers full compensation for services including furnishing bond.

Application blanks for bale tags for old cotton may be secured from any County Agent. The executed applications should be filed with the County Agent in whose county the cotton is located.

If a warehouseman desires to do his own tagging, it is necessary in order to expedite the matter to reply promptly to this communication giving full particulars as to the location and ownership of the warehouse and number of bales, the name of the man or men proposed to be employed by the warehouseman to do the tagging, and stating that application for bale tags has been filed. Copies of the above-mentioned bond, to be executed in duplicate and to be returned to this office immediately upon completion of its execution, will be sent you as soon as printed; a third copy will be enclosed for your convenience.

The tags are being manufactured now at the rate of 200,000 a day, and they will be sent from the distributing office located in his territory to each warehouseman immediately upon receipt and approval of the prescribed bond properly executed.

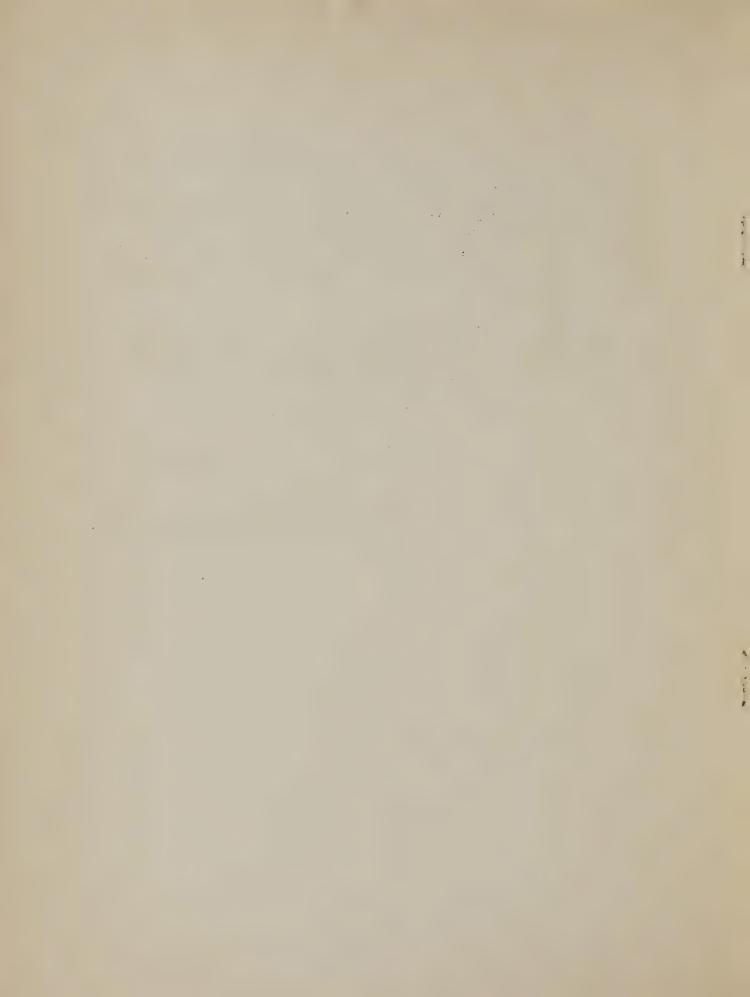
Very truly yours,

G. L. Crawford,

Director of Tagging,

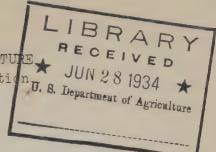
Agricultural Adjustment Administration.

G. L. Crawford



UNITED STATES DEPARTMENT OF AGRICULTURA Agricultural Adjustment Administration

Washington, D. C.



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Very truly yours,

G. L. Crawford,

Director of Tagging,

Agricultural Adjustment Administration.

G. L. Crawford

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Circular Letter Cotton Work - No. 26 UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION AND EXTENSION SERVICE COOPERATING Washington, D.C.

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** SEP 11 1934 **

U. S. Department of Agriculture

To County Agricultural Agents in the Cotton Producing States:

In compliance with the Cotton Act of 1934 approved April 21, 1934, commonly called the Bankhead Act, it is necessary that all bales of lint cotton harvested and ginned prior to June 1, 1934, be tagged by a representative of the Federal Government at an early date. Such tagging is to be done under the direction of the Secretary of Agriculture. Cotton in a mill where it is to be consumed and cotton at a port and covered by export bill of lading need not be tagged. A regulation (T. D. 4438) prescribed by the Commissioner of Internal Revenue on June 1, 1934, provides that "Bales of lint cotton harvested and ginned prior to June 1, 1934, may be transported, sold, purchased, or opened at any time prior to July 1, 1934, even though a bale tag is not attached."

Such old cotton on the farms, in gin yards and elsewhere in small lots, in your county will be tagged under your supervision. You will not be able to do this personally, of course. Therefore, we are requesting that you select someone to be connected with your office in handling applications for bale tags and attaching the tags to the bales of cotton. It will be necessary to exercise considerable diligence in selecting this man, as each tag must be accounted for very strictly under the law. He should be a cotton farmer or at least have had a number of years' experience with cotton farmers and should be well-known and respected by the farmers and ginners of his county. He should have the equivalent of at least a common-school education.

This county man will receive a salary at the rate of \$5.00 per day for the length of time actually employed and will receive 5¢ per mile for transportation while on official duty tagging cotton. He will devote his entire time to this work until it is completed. The program requires the tagging to be done as soon as possible. If you estimate that one man cannot get the tagging of the cotton done by the time picking of the new crop begins in your county, please recommend the two or more men necessary to get the work done that soon. We are enclosing two copies of Form 2, 9-1-23. Please fill these out completely on the first page and mail them to your State' Director of Extension with the request that he sign the same and forward them at once to Washington through the usual channels. These forms should be filled out in duplicate for each person selected. Also please wire G. L. Crawford, Director of Tagging, Agricultural Adjustment Administration, Washington, D. C., the name of the person or persons recommended.

Please give publicity to this tagging program so that people holding cotton will know that arrangements are under way to tag it. Advise us if you can arrange to have the tags stored in the vault in the county court house or post office or Federal building without cost to the Government.

A large supply of blank forms and applications for bale tags (to be executed by any person having old cotton on his premises) will be sent to you under separate cover. These should be distributed by you at once throughout the county, using members of county and community committees and any other volunteers to assist you.

Thanking you for your cooperation in this matter, we remain

Yours sincerely,

C. W. Warburton.

Director of Extension Work,

United States Department of Agriculture. Cotton Production Section,

G. L. Crawford,

Director, Cotton Tagging,

Agricultural Adjustment Administration.

G. L. Crawford

Enclosures

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UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION WASHINGTON, D. C.



May 1, 1934

CERTIFICATE OF A PPOINTMENT

TO COUNTY AGENTS IN THE COTTON-PRODUCING STATES:

In accordance with Section 11, Article 4 of Articles of Association of the Cotton Production Control Association there has been prepared and engraved Certificates of Appointment for the Committeemen who have served in the present 1934-1935 Cotton Acreage Adjustment Campaign.

Separate certificates have been prepared for County Committeemen and Community Committeemen and are to be granted in recognition of meritorious service and effort in making effective the provisions of the Agricultural Adjustment Act in their application to cotton. It is imperative that you send in to this Section immediately a complete list of the Committeemen in your county, properly designated, who are to receive this certificate. This list should be legible and should contain the full name of each individual as he spells it and as he wishes it entered on his certificate. The list which accompanied the Articles of Association will not suffice as it may be incomplete or the names may not be given as some individuals would desire to have them entered in a permanent record.

It may be that some members have resigned because of necessity or have died but who may have performed meritorious service as indicated above. If so, the names of such individuals should also be included. If it is the opinion that some Committeeman has not performed service as would meet the requirements indicated in the certificate, such should not be included.

The certificate is of special design, is engraved and is being prepared in the Bureau of Engraving and Printing. We feel that each Committeeman who receives a certificate will have reason to be justly proud of this document and the recognition it conveys of the public service he has rendered.

Your prompt attention to this matter will greatly facilitate the issuance of these certificates.

Very truly yours,

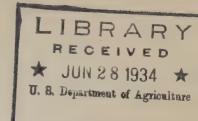
C. A. Cobb, Chief

Cotton Production Section,
Commodities Division.



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UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D. C.



The Agricultural Adjustment Administration announced today that applications for identification tags for cotton ginned prior to June 1, 1934, which is exempt from the tax provisions of the Bankhead control act, will be received after June 15.

In a previous announcement, holders of old cotton were asked to make these applications prior to June 15. Applications may be made by letter or on the government form.

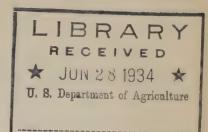
County agents are being instructed to hold all applications received by them and deliver them to taggers as they go into the field to tag the old cotton. Old cotton, under a special regulation of the Commissioner of Internal Revenue, is permitted to move untagged in the channels of the trade through the month of June.

These instructions are issued as a result of numerous inquiries by telegraph and telephone in order to assure persons interested in the cotton business that all old cotton will be tagged as soon as it is physically possible to accomplish the task and that taggers will act on applications even though the applications are filed after June 15 and are not on government forms.

In making application, holders of old cotton should state the number of bales ginned prior to June 1 and their location.



UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION Washington, D. C.



June 21, 1934.

Gentlemen:

We are advised by the Director of Tagging, Mr. George L. Crawford, that arrangements have been, or will be, made with warehouses for tagging, as required by provisions of the Bankhead Bill, all old cotton in their possession.

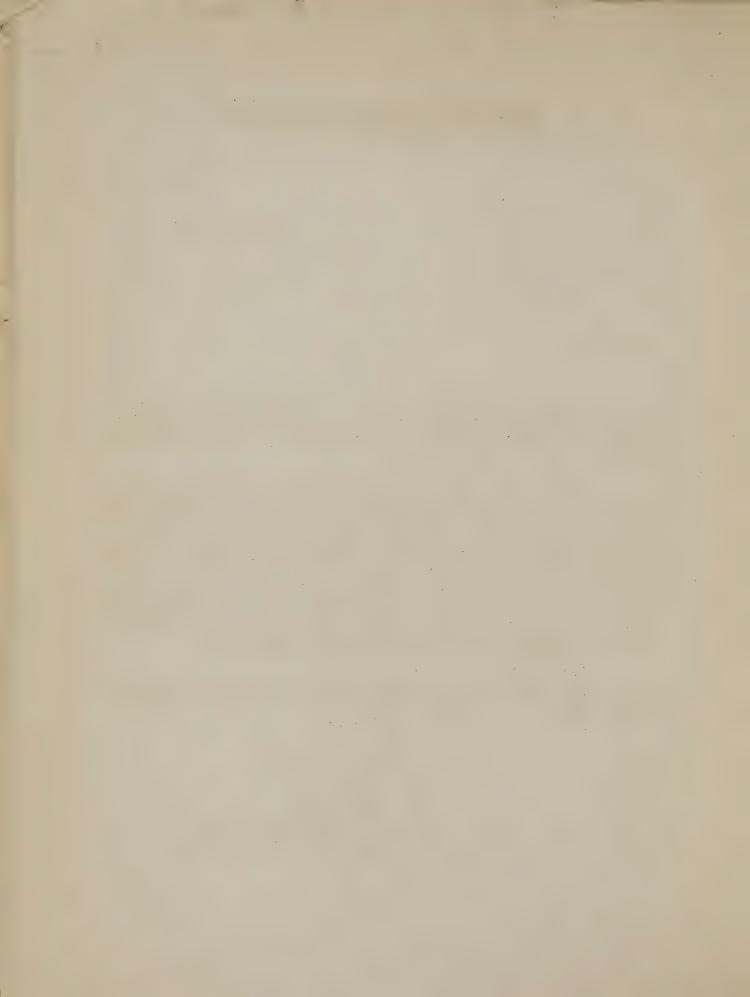
If this arrangement has been made with you we request that you send to the Federal Reserve Bank of Atlanta, New Orleans Branch, New Orleans, Louisiana, the certificates issued by you evidencing the tagging of cotton belonging to the Secretary of Agriculture and the 1933 Cotton Producers' Pool. We would like to have this cotton tagged, and the certificates issued, as near as practicable, in numerical order. When the certificates are sent by you to the New Orleans Branch of the Federal Reserve Bank, advise the Bank that the certificates are to be held by them in connection with warehouse receipts they hold as Custodian for the Secretary of Agriculture and others. Kindly send us a copy of your forwarding letter.

This letter does not apply to cotton stored under block ware-house receipts. A different arrangement will be made for tagging such cotton.

Yours very truly,

Assistant Manager,

1933 Cotton Producers' Pool.



UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION Washington, D. C.

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U. S. Department of Agriculture

June 25, 1934.

Dear Mr.

In order that you may be able to answer intelligently questions with reference to the method by which county allotments have been determined, and particularly about the allotment to your county, you are advised that the record of every county during the base period was very carefully examined before allotments were made to any county. This had to be done to carry out the provisions of Paragraph (b), Section 5 of the Bankhead Act, which reads as follows:

"... for the purposes of this subsection, there shall be excluded from the calculation of the average production of cotton in any county an amount of cotton produced in such county during any crop year or years during which the Secretary of Agriculture finds that production of cotton in such county was reduced so substantially by unusual drought, storm, flood, insect pests, or other uncontrollable natural cause that the inclusion of the cotton produced in such crop year or years would result in an apportionment to such county based upon an abnormally low production of such county, and in such cases the average production shall be calculated on the basis of the crop years and production of the years remaining of the period set forth in subsection (a)."

Upon this basis, the allotment of county was determined to be pounds, or bales.

Inasmuch as our officials have gone to great lengths to make every possible adjustment, no appeal can be entertained, except upon a showing by sworn statements accompanied by evidence and reference to published records so convincing as to demonstrate that serious injus-

tice has been done. Due to the fact that the utmost consideration has been given to all available facts in connection with production in every county, it seems extremely doubtful that a showing can be made that would warrant any change in the quotas as published. In this connection, it should be pointed out that any increase in the quota of one county will require a decrease in the quotas of all other counties within the same State.

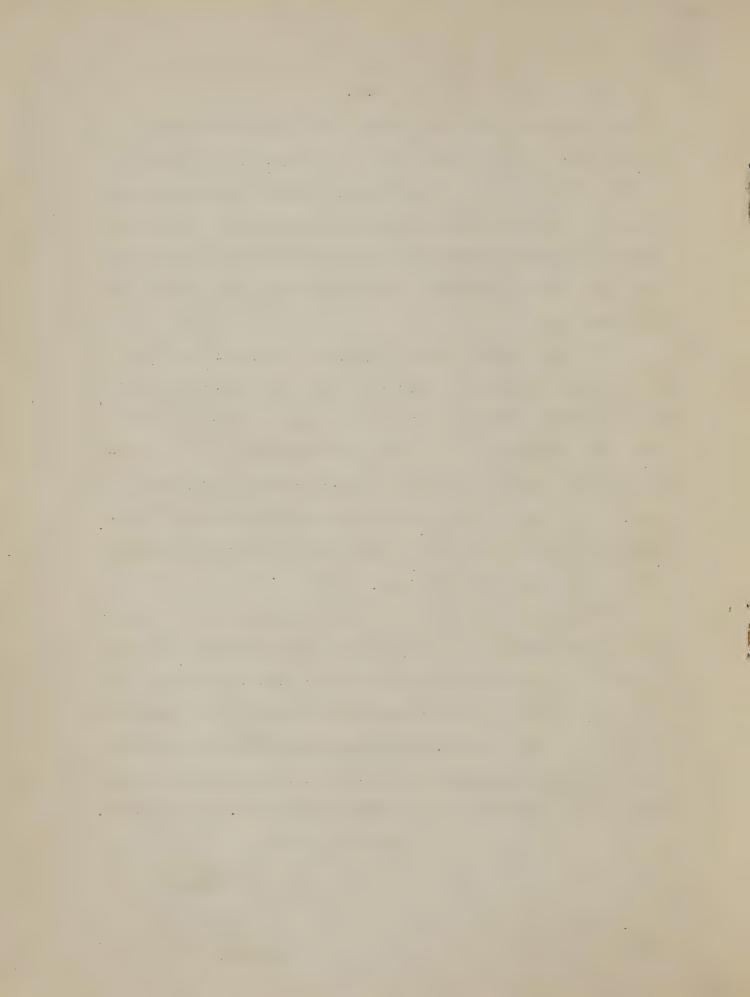
The quotas, as made public, represent 90 percent of the total amount of cotton that may be ginned, tax free. The other 10 percent will be allotted as indicated in Section 8, page 5 of the Act. The quotas were established in conformity with the provisions of the Bankhead Act which fixed the production of the five-year period, 1928 to 1932, as the basis and which specifies the extent to which the effect of unusual drought, storm, flood, insect pests or other uncontrollable natural causes, shall be considered.

The necessary blanks for use by individual producers who are required to submit application for individual allotments will be available throughout the Belt within the next few days. These applications, when filled in by growers, should be forwarded immediately to the State Allotment Board for final action. When all applications have been received by the State Board, allotments to producers in each county will be made. Upon individual allotments, tax-exemption certificates will be issued.

Very truly yours,

O. A. lath

C. W. Warburton, Director of Extension. C. A. Cobb, Chief, Cotton Production Section, Commodities Division.



UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURE ADJUSTMENT ADMINISTRATION Washington, D. C.

June 28, 1934

MEMORANDUM of INSTRUCTION for County Agents and County Cotton Taggers

You will be supplied through the Mailing Section various forms to be used in connection with the tagging of cotton ginned before June 1, 1934. The purpose of this memorandum is to assist you in using this material to the best advantage, in order that records may be filled out promptly and completely with a minimum amount of delay and confusion.

You will note in the upper lefthand corner of all the material sent you a number and a letter. I will refer to these numbers and letters rather than to the titles of the forms.

Form No. B.A.-2. Every holder of cotton must execute one of these application blanks or a letter or telegram giving the number of bales of cotton held in his possession. This application covers all cotton held and not necessarily cotton owned. In the cotton States, these applications are to be returned to the local County Agricultural Agent, who will, as they come in, summarize them on letterhead paper, giving the name and address of the holder of the cotton and the number of bale tags requested. The original of the letter should be forwarded to your regional cotton tagging agent, who will supply the County Agent with the necessary amount of tags to be attached by the county cotton tagger. A carbon of the letter will be retained by you for record, and a third copy will be forwarded to this office. Immediately upon receipt of Form P.A.-15, you may discontinue this method of requesting bale tags and use B.A.-15, which is a weekly tagging report for the county. Executed applications are to remain in the County Agent's office until called for by this office. In all other states than the cotton States the executed applications will be forwarded direct to Washington, and the bale tags will be attached by Government agents, except when warehouses have given suitable bond to tag cotton themselves. You will list warehouse applications from your county along with all other applications in the same manner in connection with Form B.A.-15; however, the tags for warehouses making bond to tag cotton in their possession in your county will be supplied direct to the warehouses by the regional cotton tagging agent when the regional agent has been notified by this office of the acceptance of the warehousemen's bond, and you will be notified by the regional office where such tags have been shipped. You will have your cotton tagger tag the bales in warehouses in your county in each case where the warehousemen has not made bond.

LIBRARY
RECEIVED

** JUL 9-1934 **

U. S. Department of Agriculture

If any applications for bale tags for such old cotton are tendered to you after June 15, 1934, you are requested to accept them and to turn them over to the person or persons authorized to do the tagging in your county after bale tags have been supplied you.

The law does not give taggers authority to go on a person's premises and tag old cotton without his permission. Hence, it is desirable that the tagger have with him, when he goes out to tag cotton, the application which requests that such bale tags be affixed.

Cotton imported before June 1st will be tagged along with other cotton. If imported after May 31st, it will be tagged by the Bureau of Internal Revenue before it leaves customs custody or control.

Form No. B.A.-3-This is a form that the tagger uses in listing the identification mark of the bale and the serial number of the tag which he actually attaches and any other identification that would help to identify the bale. This form consists of four pages lettered B.A.-3, B.A.-3a, B.A.-3b, and B.A.-3c. The distribution of the four copies of this form are indicated.

Form No. B.A.-4—This is a continuation of Form No. B.A.-3, and will be used with Form No. B.A.-3 principally by warehouses having large quantities of cotton to be tagged. This form consists of four pages lettered B.A.-4, B.A.-4a, B.A.-4b, and B.A.-4c. The regional cotton tagging office will distribute Form No. B.A.-4 to warehouses.

Form No. B.A.-6--The warehouseman (whether corporation, partnership, or individual) undertaking to do his own tagging will necessarily have to give a special bond for each warehouse (the warehouseman's bond under the United States Warehouse Act does not cover any undertaking under the Bankhead Act.) The penal sum of the bond shall be not less than \$1,000, nor in any event more than \$10,000, and shall be fixed at the rate of \$200 for each 100 bales or major fraction thereof stored in the warehouse at the time application is made for bale tags. It will, of course, be necessary for the premium of this bond to be paid by the warehousemen. In turn, the tags will be supplied free, and 3ϕ per tag will be paid by the Agricultural Adjustment Administration for doing the work of truly and lawfully attaching the tags to the bales and making the prescribed record and reports. Copies of the abovementioned bond are to be executed in duplicate and returned to this office immediately upon completion of its execution. The third blue copy is for the warehouseman's convenience. Upon acceptance by the Government of these bonds, tags will be furnished direct to the warehouses from the regional offices.

Form No. B.A.-7. Receipt for bale tags to be used in tagging old cotton. This form is in triplicate, and the distribution of each copy is explained at the top. It is to be used whenever the control of bale tags or forms of certification passes from one party to another.

Form No. B.A.-12 - Certification of Tagging Lint Cotton. You will be supplied, through the regional office serving your section, with copies of this form. It is printed on distinctive paper and is intended to accompany documents of title and calculated to facilitate the sale of cotton and cotton-financing transactions. The number of these forms which will be sent to you will correspond exactly to the number of bale tags sent to you. With each bale tag you supply to a Tagger you should supply him with one copy of this Form B.A.-12, no more, no less. One of these forms will be executed and issued by the Tagger for each bale he tags and handed to the person acknowledging the affixing of the bale tag. Sheets of pressboard are being supplied you for the taggers' use. They are to be placed under the certificates when they are fittled out, so that the writing being done will not affect the certification next to be filled out. The county tagger will return carbon copies of B.A.-12 to you for transmittal to the regional office.

If, for any reason, any copy of Form B.A.-12 is spoiled in filling it out, or is torn before it is filled out, the Tagger should immediately write the word "Void" across the face of that form, and the next time he reports to you turn that form ever to you, whereupon you should issue him another blank form in its place. In turn, you should send in such spoiled or torn blank forms to the person from whom you received your supply, and he will issue to you a corresponding number of fresh forms. Every one of these blank forms has to be accounted for, from the Tagger in the field to the Director of Tagging in Washington. They must be as carefully handled as bale tags.

Form No. B.A.-13 is the daily summary report of Tagger to be used both by county taggers and warehouse taggers in accounting for all tags and certificates received by them. This form is in triplicate, and the tagger sends two copies of this daily summary report to the County Agent's office.

Form No. B.A.-15--A weekly summary of the daily reports, and for other purposes indicated thereon, which is to go through the same channels.

R-21.--Regulations relating to the tagging of cotton harvested and ginned prior to June 1, 1934, were prescribed by the Secretary of Agriculture on June 12th, under the Cotton Act of April 21, 1934. Printed copies of these Regulations have been mailed to you under separate cover. If you need more copies, you may secure them from the regional office in charge of tagging operations in your section, or, if necessary, from this office. Each tagger and each member of the County Committee and of the

Community Committees of the Cotton Production Control Association in your county should be furnished with a copy of these Regulations. You will find the complete text of the Cotton Act of 1934 printed following the Regulations.

Within a few days, you will receive an identification card for the county cotton tagger from your Director of Extension.

When you have selected your taggers, and they have been approved by the Director of Extension for your state and the bale tags have been received, the County Tagger should start to work immediately.

All new crop cotton is to be tagged under the direction of the Commissioner of Internal Revenue. Such tagging will be done by the ginners, pursuant to Regulations 84, issued by the Treasury Department.

Assuring you that I appreciate your cooperation in this work, I remain

Yours sincerely,

G. L. Crawford,

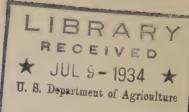
Director, Cotton Tagging.

G. S. Crawford

The name and address of your Regional Agent to whom you should apply for tags is:

REGIONAL CONFERENCE

ATLANTA, GEORGIA -- JUNE 29 AND 30, 1934 U. S. Department of Agriculture
DALLAS, TEXAS -- JULY 2 AND 3, 1934
MEMPHIS, TENNESSEE -- JULY 2 AND 3, 1934



June 29, 9 A. M.

- 1 Was there a need for the Bankhead Act?
 - (a) The economic situation.
 - (b) The cotton situation in the United States.
 - (c) Previous attempts at control and their limitations.
 - (d) Why farmers should know the facts relative to the cotton program.
- 2 Instructions and regulations relative to the Bankhead Act.

 Distribute B.A. 8, 9 and 10.
- 3 Discussion of cases representing various types with which committeemen will meet.

JUNE 30.

- 1 The foreign cotton situation by countries.
 The world cotton situation.
- 2 State, county and community plans for disseminating information to producers.
- 3 State, county and community plans for administering the Bankhead Act.
- 4 The processing tax.

Representatives from Cotton Section, Agricultural Adjustment Administration:

At Atlanta	At Dallas	At Memphis
D. W. Watkins L. A. Reynoldson O. M. Clark L. W. Durgen	I. W. Duggan S. A. McMillan	L. A. Reynoldson E. D. White V. G. Martin





UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION

CERTIFICATE FROM THE SECRETARY OF AGRICULTURE
TO THE SECRETARY OF THE TREASURY

WHEREAS, on June 12, 1934, Henry A. Wallace, Secretary of Agriculture of the United States of America, acting under and pursuant to Section 15, subsection (a), of an Act of Congress, known as the Agricultural Adjustment Act, approved May 12, 1933, as amended, after investigation and due notice and opportunity for hearing to interested parties, and due consideration having been given to all the facts, found and certified to the Secretary of the Treasury "that large cotton bags as in said certificate defined, a class of products of cotton, are of such low value compared with the quantity of cotton used in the manufacture thereof, that the imposition of the processing tax on cotton used in the manufacture of such products would prevent in large part the use of cotton in the manufacture of such class of products and thereby substantially reduce consumption and increase the surplus of cotton." And

WHEREAS, by the Act approved June 26, 1934, Public Number 476, Section 15, subsection (a), of the Agricultural Adjustment Act, has been amended to provide that the Secretary of Agriculture shall specify "whether such result will in his judgment most effectively be prevented by a suspension of the imposition of the processing tax or a refund of the tax paid, with respect to such amount of the commodity or any product thereof as is used in the mamufacture of such products".

NOW, THEREFORE, I, H. A. WALLACE Secretary of Agriculture of the United States of America, acting under and pursuant to the provisions of Section 15, subsection (a), of the Act of Congress, known as the Agricultural Adjustment Act, approved May 12, 1933, as amended, do hereby certify and specify to the Secretary of the Treasury that such result will, in my judgment, most effectively be prevented by a refund of any tax paid under

the Agricultural Adjustment Act, as amended, with respect to such amount of cotton or any product thereof as is used in the manufacture of large cotton bags, on the following basis:

Upon the manufacture of large cotton bags from cotton fabric, as herein defined, the manufacturer thereof shall be entitled at the time of such manufacture to a refund of the amount of any tax paid under the Agricultural Adjustment Act, as amended, with respect to the cotton fabric used in such manufacture. The manufacturer of such large cotton bags is hereby specified as the person entitled to the refund of the amount of tax paid with respect to such amount of cotton fabric as is used by him in the manufacture of large cotton bags.

Large cotton bags are defined as follows:

Large cotton bags are bags having a cut area (area of fabric before folding or sewing) of 950 square inches, or over, and a weight basis of 380 pounds, or over, cotton content per thousand bags; or bags having a cut area of 1,475 square inches, or over, and a weight basis of 170 pounds, or over. cotton content per thousand bags; or bags having intermediate cut areas and/or weights: provided. that for each per pound decrease in the basis weight from 380 pounds per thousand bags, the cut area per bag shall be at least 2-1/2 square inches greater than 950 square inches. This definition does not include large cotton bags or tubes manufactured, fabricated, and designed in form for cutting or dividing into smaller bags with specifications below those above set out.

Cotton fabric is defined as follows:

Cotton fabric means any fabric made from cotton, including sheetings, osnaburgs, ducks, open-mesh fabric and nets, whether flat or tubular, used in the manufacture of large cotton bags as hereinabove defined.

Manufacture is defined as follows:

Manufacture means the fabrication of cotton fabric into large cotton bags, ending with the formation of the completed bag.

In witness whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington this 7th day of July , 1934, at 12:01 A.M.

H. A. WALLACE

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UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION

Washington, D. C.

July 6, 1934ARY

** JUL 19 1934 **

U. S. Department of Agriculture

To All County Agents, Assistants in Cotton Adjustment, and Directors of Extension of Cotton Producing Counties

A supply of Form No. B.A.8, entitled "Application for Allotment and Tax-Exemption Certificates Pursuant to the Cotton Act, Approved April 21, 1934" and Forms No. B.A.9 and 10, entitled "This Application for Allotment and Tax-Exemption Certificates Must Contain" have been forwarded for use in your county. These forms will not be used in the field in receiving applications from producers until you have received more detailed instructions as to the procedure to be used, or until you have received instructions from your Director of Extension regarding the use to be made of the forms.

Pending receipt of the instructions and regulations which will be issued in bulletin form in the near future, it is recommended that certain data be copied from the 1934 Cotton Contracts onto Form No. B.A.8. If you find it necessary to employ additional help for the short period during which this work will be done, it is suggested that these temporary helpers be recruited from qualified persons in the county who may be deemed sufficiently accurate to transcribe the information and to make the necessary computations in the correct manner. Provision for employing these temporary helpers will be made through the office of your State Director of Extension.

The clerks doing the transcribing work should use carbon paper for making the duplicate and triplicate copies. If the work is done with pencil, it must be hard indelible lead and the pressure must be sufficiently heavy to produce a legible third copy. The best results will be obtained by using the orange-colored sheet for number 2 and the yellow sheet for number 3. Typewriter work is preferable if sufficient machines and time are available.

The information to be copied from the contract to the application is as follows:

- 1. The name of the operator, his post office address, the description of the farm and the serial number of the contract covering the farm, as shown at the top of page 1 of the contract, will be transferred to the top of page 1 of the application.
- 2. Some of the information to be copied in Table 1, at the bottom of page 1 of the application, is obtained from Table 2 at the



top of page 3 of the contract. Copy all the data down to and including line 9 of Table 1 on the application. If the operator's Notice of Acceptance of his contract has been received at the time this form is filled out, then the figures in line 10, Columns G and H of Table 1 must be taken from Columns 12 and 7, respectively, of the operator's Notice of Acceptance. Column F, line 10 of Table 1 will then be obtained by multiplying the cotton acres permitted to be planted in 1934 by the adjusted yield (Column G, line 10 x Column H, line 10).

In the case of a 1934-1935 Cotton Contract signer whose Notice of Acceptance has not been received, the figures in Table 1, Columns G and H, line 10, of the application form will be obtained from Section VIII, items (g) and (c), respectively, of the contract as approved by the County Committee. The amount obtained from multiplying one item by the other will then be inserted in line 10, Column F and will represent the basis upon which an allotment will be computed for such an applicant.

All computations should be checked to see that no errors were made in the original computations. If errors were made in the computations in the contract, then the corrected figures should be inserted in the application.

3. The information in Column C, Table 2, at the top of page 2 of the application is obtained from Column D, Table 2, at the top of page 2 of the contract. Information in Columns A and B will be obtained from the operator by the Committeemen at the time that the operator will be contacted for the purpose of receiving his application.

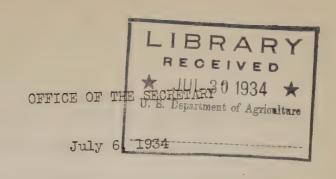
This information should be copied onto the applications before the Committeemen begin the actual field work involved in the receiving of applications from operators. The applications filled out for contract signers, as explained above, will be carried by the Committeemen to designated community headquarters to be selected by you, where the farmers will report for the purpose of completing the applications and affixing their signatures. The actual field work, of course, will not be started until after you have received your supply of instructions and regulations and have instructed the Committeemen regarding the procedure they are to follow in receiving applications for allotments and tax-exemption certificates.

Very truly yours.

C. A. Cobb, Chief Cotton Production Section Commodities Division

C. ACobs.





N. C. Williamson, President American Cotton Cooperative Association New Orleans, La.

Your wire asking that loans of fifteen cents per pound be made on Nineteen Thirty-four cotton has been received Stop In considering this suggestion a number of factors must be taken into account Stop The Government now holds or controls some two million bales of spot cotton Stop It will take a year or more to dispose of this cotton if sold at a rate which will not unfavorably affect prices . Under the ten cent loan plan the Government has loans still outstanding on a million four hundred thousand bales of this cotton to the amount of seventy million dollars Stop While this cotton is being sold at a reasonable rate it will take six or eight months and possibly longer to move it into the market and liquidate the loans Stop Last year's ten cent loan was only slightly out of line with current spot quotations Stop It seemed apparent at the time these loans were made that the effect would be to strengthen the market with the result that the producer would receive a better price and the Government would take no great risk of incurring a loss on the cotton as it did under the Farm Board operations Stop Assuming as basis for discussion that present year's crop will approximate ten million bales, to make loans of fifteen cents per pound would require a total of seven hundred fifty million dollars Stop Obviously practically all farmers would take advantage of such loan which would make it necessary to set aside or arrange for maximum requirements Stop While the supply of cotton has been considerably reduced because of the Nineteen Thirty-three

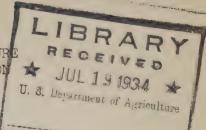
plow-up campaign and continued rather liberal consumption, yet the supply and prospective supply are still abnormally high Stop On August first the world carryover of American cotton will range around ten and one-half million bales Stop That, together with a ten million bale crop, would make a total supply of approximately twenty and one-half million bales for the coming cotton manufacturing year Stop A normal supply should range around seventeen to eighteen million bales Stop This fact, coupled with a disturbed economic condition particularly in western Europe, makes it difficult to determine what turn prices may take Stop Mr. Hopkins has announced his intention to purchase a quarter of a million bales of cotton for distribution through Federal Emergency Relief Administration Stop So small an amount will hardly affect the situation one way or another Stop This plan, however, will definitely remove from supply the amount of cotton so consumed, while lending would not, within itself, achieve this desirable end Stop Our whole effort has been to adjust production to demand Stop Finally the present price of cotton plus the tax brings the cost of cotton to domestic consumers above the parity level Stop If, as a result of a lending program, the domestic price were advanced to anything like the level you suggest that might make it necessary for us to suspend the processing tax and eliminate benefit payments in next year's program Stop This would seriously threaten the continuation of the adjustment efforts which are essential to effective carrying out of the purposes of the Act Stop At the same time such a high price would still further encourage the expansion of cotton production abroad which already has shown a significant increase in acreage while at the same time tt would tend to discourage consumption and thereby result in

reduced disappearance for the year Stop For these reasons there seems no justification for our considering a loan such as that which you suggest Stop To apply the Bankhead Act in Nineteen Thirty-five it will be necessary to secure a two-thirds affirmative vote of farmers and then to have the President declare the Act in effect for the second year Stop: It will be of interest to you to know that through the adjustment program the Government will have paid by the end of Nineteen Thirty-four a total of approximately three hundred million dollars to a million cotton growers in the form of rental and parity payments and profits on cotton options not considering the increased price received by farmers for cotton Stop The price to the farmer has risen from eight point seven cents on June fifteen Nineteen Thirty-three to eleven point six cents on June fifteen Nineteen Thirty-four which is seventy-seven percent of parity price Stop Rental and parity payments increase market price per pound to approximately parity price of fifteen cents Stop Cotton farmers have cooperated in splendid way in cotton adjustment program and we feel essential purposes are being achieved and farmers as whole reasonably satisfied with improvement in conditions Stop We appreciate your telegram and your interest.

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UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION

Washington, D. C.



July 10, 1934

County Agents and Assistants in Cotton Adjustment:

We are sending you under separate cover one mimeographed copy of the instructions to be used in connection with the administration of the Cotton Act of 1934. These instructions are being sent out in advance of the printed copy for use in the conferences to be held for the purpose of familiarizing workers with the procedure incident to the making out and filing of applications for allotments. There are no additional mimeographed copies available but you will be supplied in the near future with plenty of printed copies.

A supply of office materials, pencils, pens, paper and envelopes, carbon paper, etc. has been ordered shipped to your county for use in connection with the Cotton Program. We are advised by the shipping department that a part of this has already gone forward and the remainder of the orders will be filled as promptly as possible. Please keep inventory of all supplies received so that you can account for the same if necessary.

In addition to the supplies mentioned, we are also shipping to each county, in which over 250 farmers are reported as producing cotton, one or more 4-drawer filing cabinets for use in filing records of farm allotments. These filing cabinets will be supplied with necessary folders and alphabetical guides. We assume that your system of filing will be by names alphabetically arranged and that you will have one folder for each farmer who has executed either a 1933 Contract, a 1934 Contract, or an application for allotment. This will keep all his papers in one folder easily accessible. This may necessitate keeping a cross-file by numbers, listing the names of each contract signer opposite his number in an index book.

Any additional supplies needed in connection with the Cotton Adjustment Act should be requisitioned through the office of your State Director of Extension.

Very truly yours,

C. W. Warburton, Director of Extension.

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C. A. Cobb, Chief, Cotton Production Section, Commodities Division.

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TO ALL EXECUTIVE SECRETARIES OF THE STATE ALLOTMENT BOARDS:

Re: Method of Procedure in Transmittal of Tax-Exemption Certificates and Forms Pertaining Thereto.

Dear Sir:

The Cotton Production Section will be charged with the responsibility of delivering to the Executive Secretary such individual tax-exemption certificates, and obtaining receipts therefor. The tax-exemption certificates will be packed in designated lots by this Section ready for mailing.

Upon determination of the amount of tax-exemption certificates to be forwarded to a given State, a Letter of Transmittal, Form B.A.102, will be prepared in quadruplicate, setting forth the number of tax-exemption certificates to be mailed, and the serial numbers of each. The original and duplicate copies will be forwarded to the Executive Secretary under separate cover; the triplicate copy is to be held in the Cotton Production Section files until the original is returned, signed by the Executive Secretary, at which time the original copy will be filed with the triplicate copy. The quadruplicate copy is to be included in the shipment of tax-exemption certificates.

Before sealing mail sacks the contents thereof shall be checked and then will be forwarded by registered mail to the Executive Secretary on date set forth by Cotton Production Section.

Immediately upon receipt of a shipment of tax-exemption certificates, the Executive Secretary will check to see if all tax-exemption certificates bearing serial numbers listed on letter of transmittal have been received.

If, upon inspection, it is found that the serial numbers listed on outside of packages do not agree with those listed in letter of transmittal, they are not to be opened, but immediately set aside, notifying the Cotton Production Section of the discrepancy. They in turn will notify the Executive Secretary what to do with this property.

If, upon opening a package, it is discovered that the serial numbers on the outside of the package do not agree with those on enclosed certificates it will be necessary for the Executive Secretary, together with one witness, to immediately provide the Cotton Production Section with a statement certifying as to the serial numbers in error or missing.

After a shipment of tax-exemption certificates has been received and checked the Executive Secretary will sign the original copy of letter of transmittal, which has been forwarded to him under separate cover and return it to the Cotton Production Section at Washington.

All tax-exemption certificates received by the Executive Secretary should be placed, immediately under lock and key for safe-keeping. The Executive Secretary is personally responsible for all certificates issued to his state, until relieved of such responsibility by the Cotton Production Section.

In order to provide for a uniform method of handling the taxexemption certificates in the state offices, it is suggested that, as each
issue to a county is completed and checked, it be packaged including
corresponding register (Forms B.A. No. 104 and 105) and immediately
labeled to the county for which it is intended. At the same time, Form
B.A. 102, Letter of Transmittal should be prepared, sending original and
duplicate copies to the County Agent, under separate cover, who upon
receipt of the shipment of tax-exemption certificates will sign the
original and return it to the Executive Secretary. The triplicate
copy will be retained in the Executive Secretary's files until the
original is returned. The quadruplicate copy should be packed with
the shipment of tax-exemption certificates. This same procedure in
preparing Form B.A. 102 Letter of Transmittal will be followed by the
Executive Secretary in returning unused tax-exemption certificate to
Washington.

Form B.A. 108 is intended first, as a convenient receptable to place unused portions of certificates immediately upon being detached from each individual issue, and secondly, as a convenient means of checking to see that all portions are accounted for. After these unused portions have been checked, they should be sealed in this envelope with the necessary data recorded thereon.

At the time producer receipted Forms B.A. 104 and 105 are returned to the Cotton Production Section, the unused portions of those certificates listed on these forms will also be returned, packed with corresponding Forms B.A. No. 104 and 105.

C. A. Cobb, Chief, Cotton Production Section,

Commodities Division.

UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D. C.

August 10, 1934.

To all County Agents in cotton-producing counties:

In connection with the supplies that are being sent you, or, in a separate package to follow in some instances, you will receive from this office a supply of small steel plates about 6" long and 3/4" wide cut with a beveled edge, for the purpose of facilitating the tearing off of coupons from exemption certificates.

We are sending you these with the request that you retain one in your office and hand one to each of the active gins in your county. If we are sending you more than you need, you may return the surplus to the office of the State Allotment Board. If we have not sent you a sufficient number, do not requisition any more from this office as we are sending out the entire supply on hand.

Very truly yours,

Director of Extension.

C. A. Cobb. Chief,

Cotton Production Section, Commodities Division.



UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION Washington, D.C.

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TO THE COUNTY AGENTS OF THE COTTON-PRODUCING STATES:

Certificates of Compliance are now being examined by the Audit Section and second payment checks will be sent out soon. Unfortunately, some of the payments are being delayed because of the manner in which Compliance Forms have been filled out.

You will recall that in the reduction program numerous counties received their checks without delay because of the care exercised in preparing the contracts. If the workers in the counties will make certain that all necessary data are accurately entered on the Certificates of Compliance before they are sent to Washington, the producers will receive their checks promptly.

It is suggested that the county personnel review each Compliance Form before it is sent here. Any that are not in proper order should be held until adjustments can be made.

On Certificates of Compliance received, it is noted that the errors and discrepancies listed below were frequently made:

- (1) Omission of the County Agent's signature.
- (2) Carbon impression signatures affixed by producer, landlord, witnesses, supervisor, county and community committeemen.
- (3) The attaching of a copy of Form No. Cotton 21, Supplementary Representations of Producer to County Committee and Report of Supervisor for 1934, to the Certificate of Compliance, contrary to printed instructions on Form No. Cotton 21.
- (4) The submitting of groups of Certificates of Compliance which were not arranged in numerical sequence in the county office.

It is important that the first shipment of Certificates of Compliance be deferred until at least three-fourths of the total number can be sent.

Very truly yours,

C. W. Warburton, Director of Extension.

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C. A. Cobb, Chief, Cotton Production Section, Commodities Division.



UNITED STATES DEPARTMENT OF AGRICULTURE

DIRECTOR OF EXTENSION WORK

WASHINGTON, D. C.

RECEIVED

* SET 11 1934 *

U. S. 19 Acquient of Agriculture

Circular Letter Cotton Work - No. 29

August 18, 1934

TO STATE DIRECTORS OF EXTENSION AND COUNTY AGRICULTURAL AGENTS

There has been presented a question as to the procedure to be followed regarding the assignment of cotton obtained under the Agricultural Adjustment Act of May 12, 1933, as amended: as effected by letter of the Comptroller General, dated July 2, 1934.

In view of the existing emergency, it is concluded, as a matter of expediency, to adopt the following procedure in such cases:

- (1) When a person, firm or corporation has acquired a relatively small number of options involving not in excess of fifty bales, and the transactions appear to have been on a basis of accommodation to the optionee rather than profit to such person, firm or corporation, and where there is no evidence that the option was acquired by the holder as a means of profit to himself at the expense of the producer, or there is no evidence of fraud or speculation, the Rental and Benefit Audit Section will, by means of a memorandum, address the Legal Advisory Committee, requesting approval or disapproval of making immediate payment on each case listed in such memorandum. The memorandum will specify the name or names of the pledgee or pledgees, the total number of bales optioned, and also a statement or certification that there is no evidence that the holder of the option in any of the cases listed do not conform to the above requirements. Upon receipt of such memorandum, the Committee will make such further investigation or checks as it deems necessary, and so advise the Rental and Benefit Audit Section of its approval or disapproval of each case listed by a memorandum. Thereafter the option may be paid in the usual course of procedure.
- (2) When a person, firm or corporation has acquired options in excess of fifty bales, the holder should be required to submit a sworn itemized statement, supported by affidavits respecting each option showing:

- (1) The nature of the transactions by which the options were acquired, with specific declaration as to whether:
 - (a) He made an outright purchase, or
 - (b) Undertook to exercise the options as an accommodation, or
 - (c) Advanced money against the security of the option.

As to each option claimed by the holder, by outright purchase or assignment, the holder shall certify to an itemized statement respecting each option, showing specifically the amount actually paid to or received by the optionee for each option, and the other amounts claimed, and the basis on which claimed. Such evidence will be developed through inquiries conducted by the correspondence unit of the Rental and Benefit Audit Section.

As to options held by purchase or outright assignment, claims should be made, in writing, under oath, by the persons claiming — and if a firm or corporation, by a responsible officer, and should be submitted to the Legal Advisory Committee by the Rental and Benefit Audit Section for such further examination and investigation as may be necessary. Thereafter the Committee will make a full report and recommendation of such claim to the Comptroller and the General Counsel of the Agricultural Adjustment Administration, as required by the Administrator's letter of February 21, 1934. Such report and recommendation will be based upon the consideration of all the pertinent facts, provisions of the law, and the pertinent administrative actions bearing upon the legal rights of the assignee.

If the evidence indicates that the holder is a pledgee and not a purchaser, or outright assignee, the option will be paid by delivering to the pledgee a check drawn payable to the original producer, for the amount of the option payment, after clearance through this Committee.

In cases where evidence discloses an outright assignment and the assignee requests that he be permitted to execute a release of his option interests to expedite payment, rather than submit a claim, Form #______, Office of the Comptroller, A. A. A., will be executed. This form to be used only in cases where assigned options cover in excess of fifty bales, and have been submitted for payment by one assignee, who has received his assignment by the endorsement by producers, on form C-5A (Exercise of Cotton Options).

It is imperative, however, that in every instance where a person, firm or corporation holds assigned options in excess of fifty bales, that no division of the option or options held shall be permitted through the use of Form _______, Office of the Comptroller, A. A. A., or otherwise, whereby the holder may attempt to secure payment under the provisions in the Comptroller's decision, which permits the settlement where fifty or less bales are involved, and also the payment of the remainder of the option or options by use of the above form of waiver, or as a general claim.

Yours very truly,

C. W. Warburton,

Director of Extension.

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Enclosure.



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UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

WASHINGTON, D. C.



To Assistants in Cotton Adjustment

Dear Sir:

Re: Bonds for Assistants in Cotton Adjustment

You will recall that in the personal data memorandum which you signed before appointment you answered in the affirmative the question whether or not you would be willing to furnish a bond if required.

At the time this request was made, it was assumed that a bond for Assistants in Cotton Adjustment could be secured at the specified Government rate of \$1.35 per \$1,000. A bond form was prepared and submitted to the bonding companies and they advised the Department that the rate on these bonds would be \$5.00 per \$1,000. This rate was unsatisfactory and we have been negotiating with different companies for a better rate. Recently arrangements were completed with the Seaboard Surety Company of New York to write these bonds at a uniform rate of \$3.00 per \$1,000 and in order to reduce the total cost of these bonds, the Administration has lowered the minimum amount of bond required from \$5,000 to \$3,500. This will make the cost of the bond to you \$10.50 for one year. In order to secure this rate, it has been agreed that no refund will be made in event the bond is canceled before the expiration of the twelve months.

You will receive from the Seaboard Surety Company agency in Washington, D. C. an application form and a copy of the bond form in triplicate. Please have these carefully executed and mail the same with a Post Office money order in favor of the Seaboard Surety Company for \$10.50. You can mail this in the addressed envelope which will be enclosed with the application, or if you prefer, you can send the remittance direct to the Cotton Section office. All three copies of the bond should be forwarded and the triplicate, after having been executed by the company, will be returned to you.

All bonds in order to be acceptable to the Government must be written by an approved company and executed by an officer of said company whose authority to perform this function has been properly certified to the Government. You are not required to purchase your bond from the Seaboard Surety Company and if you desire to do so, you

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may furnish bond on this approved form from any other approved bonding company. Up to the present moment, however, this is the only company that has offered to write this bond at the rate of \$3.00 per \$1,000.

Please have this matter attended to at once as it is required by the Administration that a satisfactory bond must be furnished by all persons holding the position of Assistant in Cotton Adjustment.

Very truly yours,

C. W. Warburton

Director of Extension.

C. A. Cobb, Chief,

Cotton Production Section,

Commodities Division.





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UNITED STATES DEPARTMENT OF AGRICULTURE RECEIV AGRICULTURAL ADJUSTMENT ADMINISTRATION Washington, D. C. SEP 11 19

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SEP 11 1934 *
U. S. Department of Agriculture

September 6, 1934.

Dear Sir:

This will acknowledge receipt of your letter of and in reply we beg to advise you as follows:

Blank forms are now being printed for use by Pool members who wish to sell their Certificates to the Pool, also for use by those Pool members who may wish to avail themselves of the 12¢ loan by which they can borrow an additional 2¢ per pound, less all carrying charges and interest against their present loan of 10¢ per pound.

Documents will go forward to the County Agents as soon as they are completed. You will accordingly see your County Agent about this.

Yours very truly,

J. O. Lamkin, Assistant Manager, Cotton Producers' Pool.



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UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D.C.

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* SEP 20 1934 *
U. S. Department of Agriculture

September 11, 1934.

APPROVAL OF WAREHOUSES FOR STORING COTTON SUBJECT TO LIEN FOR TAX.

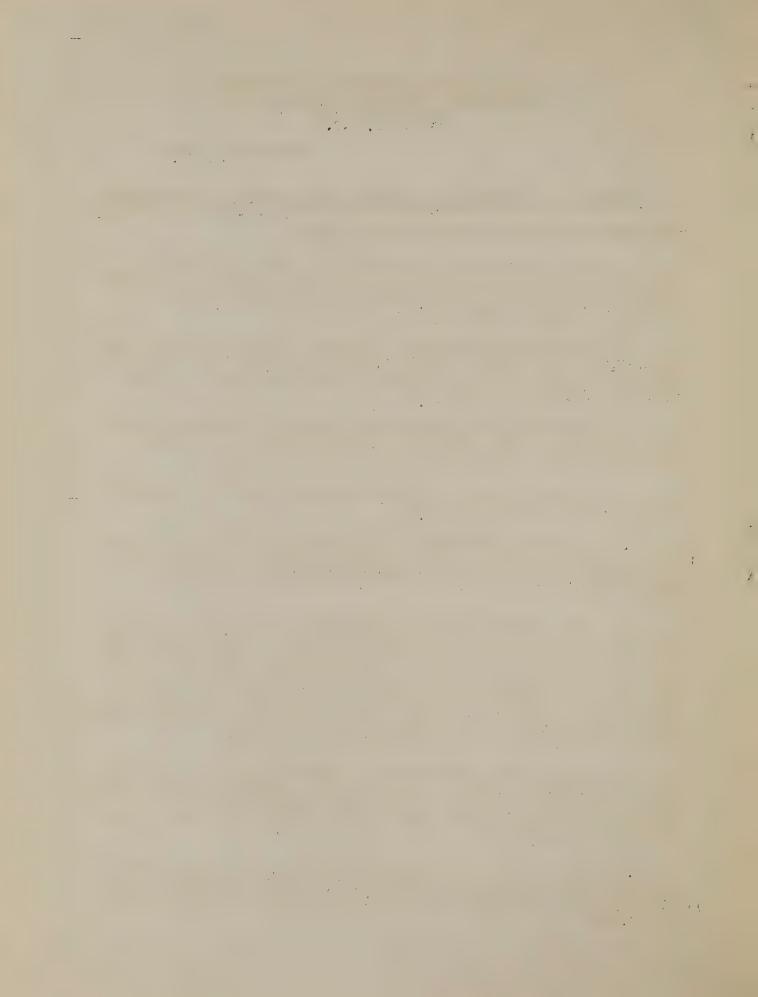
TO COUNTY AGENTS IN THE COTTON PRODUCING STATES:

The joint regulations placed upon the movement of cotton by the Bureau of Internal Revenue and the Agricultural Adjustment Administration require that all cotton, subject to a lien for tax, must be stored in an approved warehouse.

An approved warehouse means a warehouse or compress bonded under the United States Warehouse Act of the law of any state; or a warehouse or compress approved by the Secretary of Agriculture for the storage of cotton subject to lien for tax.

To comply with these regulations, warehouses requesting approval for the storage of such cotton are required to submit to the Cotton Production Section the following data and undertakings:

- 1. Current financial statement, together with such explanatory remarks or notes as are necessary.
- 2. A complete description of the warehouse, including its location in the city or town. Such description should include character of construction, character and condition of roofing and sidewalls, foundation, and floors.
- 3. All warehouses requesting approval are required to issue a warehouse receipt, which will identify the bale in storage at all times and which will recite the weight of the bale and lien-card number. The receipt should contain no statement of disclaimer of liability on the part of the warehouseman for any loss due to negligence on the part of himself or his employees. The warehouse receipt must constitute a binding contract between a warehouseman and the depositor of the cotton, and cover a definite and easily ascertainable bale of cotton.
- 4. All warehouses must furnish a satisfactory bond. A bond of an approved corporate surety. (or at least two individual sureties) based upon a certain amount per bale, taking into consideration the total storage capacity of the warehouse, will be required before approval of the warehouse is granted.
- 5. The amount of insurance being carried against fire, theft, weather damage, and any other information that will set forth safeguards provided by the warehouseman to protect the Government's interest must be stated.



6. A certificate as to the accuracy of the weighing equipment; a showing that the warehouse has a fireproof safe or compartment for keeping its records, and maintains a satisfactory system of accounts; and an undertaking to make such reports as may be required.

In addition to the above, County Committees will be required to furnish the Cotton Production Section information relative to the competency and reliability of the management of all warehouses making applications for approval. No forms will be provided for this purpose, but it is expected that the County Committee will answer the questions asked in a letter to them relative to each particular warehouse located in their county.

Will you please advise all cotton warehouses in your county that they will be required to obtain the approval of the Secretary of Agriculture before storing any cotton subject to a lien for tex, unless the warehouse is bonded under the United States Warehouse Act or the law of any State.

When the text of the rules of procedure is completed, copies will be sent you in order that you may hand them to warehousemen indicating their interest in making such applications.

Very truly yours,

Cerwarburton.

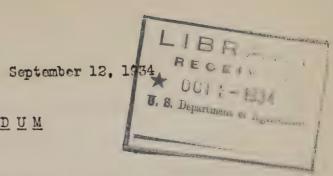
Director of Extension Work.

Chief, Cotton Production Section, Commodities Division

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MEMORANDUM

It is proposed to amend the Regulations Governing Allotments and Tax-Exemption Certificates prescribed by the Secretary of Agriculture under the Cotton Act of April 21, 1934, to read as indicated below.

In the meantime, in view of emergencies to be dealt with, the procedure indicated in the proposed amendment may be followed wherever the producer requires a replacement certificate in lieu of an interim tax-exemption certificate, (issued pursant to section 41 of said regulations) lost, destroyed, or stolen because he has immediate need of it for use in procuring bale tags for his cetton. No forms will be prescribed for this purpose.

The text of a proposed amendment dealing with final taxexemption certificates lost, destroyed, or stolen will be forwarded
later.

C. A. Cobb, Chief, Cotton Production Section, Commodities Division.

ARTICLE XI. REPLACEMENT OF CERTIFICATES LOST.
DESTROYED, OR STOLEN.

Sec. III. Procedure for replacing interim certificates.
In case an interim certificate is lost, destroyed, or stolen, the following procedure shall be followed:

- (1) In the event an interim certificate (Form No. B. A. 14) is lost, destroyed or stolen while in the possession of the producer to whom it was issued and prior to its surrender to the ginner designated therein, the producer to whom it was issued shall at once submit to his county assistant in cotton adjustment, a statement in writing under oath setting forth to his best knowledge all of the circumstances of the loss, destruction, or theft, and making application for a replacement certificate. Such Assistant shall immediately cancel such certificate and give written notice of such cancellation to the ginner whose name appeared on the face of the certificate, reciting the serial number and poundage of such certificate. If such Assistant is satisfied from the statement made by the producer and his own investigation that such producer was not guilty of negligence or connivance, he shall grant the application and issue to such producer a replacement duplicate interim certificate, indicating clearly on its face that it is a replacement by writing thereon, the number of the original which it replaces, and shall attach the duplicate copy (Form No. B. A. 14a) of the replacement certificate to the duplicate copy of the certificate originally issued. If such Assistant is not so satisfied, he shall forward the producer's statement and written report of his own investigation and his findings therefrom to the Chief of the Cotton Production Section, who is hereby authorized to grant the application or deny it.
- (2) In the event an interim certificate is lost, destroyed, or stolen after it is surrendered to the ginner designated therein,

such ginner shall promptly notify the County Assistant, stating in writing under oath to his best knowledge all of the circumstances of the loss, destruction, or theft and also showing the gin numbers and weights of the bales which (as shown by the ginner's records) were recorded on the certificate prior to its loss, destruction, or theft. Such Assistant shall immediately cancel the original certificate in the manner described in paragraph I hereof, and, if he is satisfied from said statement and his own investigation that such ginner was not guilty of negligence or connivance, he shall issue a replacement certificate for the same number of pounds as was indicated on the original, with the number of bales and their net weights, shown by the ginner's sworn statement as having been ginned on the original, properly endorsed on the replacement certificate and certified as correct by the signature of the producer in whose name the original certificate was issued, and shall then deliver such replacement certificate to said ginner. The duplicate copy of the replacement certificate shall likewise be attached to the duplicate copy of the certificate originally issued. If such Assistant is not satisfied with the statement of the ginner, he shall forward such statement and written report of his own investigation and his findings therefrom, to the Chief of the Cotton Production Section who is hereby authorized to issue a replacement certificate or reject the statement and direct that no replacement certificate be issued.

(3) The eath to any written statement made under paragraph 1 or 2 hercof, may be administered by any person authorized to

administer oaths to applicants for tax-exemption certificates

pursant to Public Resolution Number 29, 73rd Congress (see page 56,

A. B. 19).

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UNITED STATES DEPARTMENT OF AGRICULTURE U. S. Department of Agriculture AGRICULTURAL ADJUSTMENT ADMINISTRATION WASHINGTON, D. C.

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** OCT 3-1934 **

U. S. Department of Agriculture

September 18, 1934.

MEMORANDUM FOR ALL STENOGRAPHERS IN COTTON PRODUCTION SECTION

All correspondence with reference to complaints of individual producers as to their allotments of tax-exemption certificates should be handled in the following manner:

The original incoming letter is to be retained in our Section files. Make copy of this, as well as extra copy of our reply to the individual, and send directly to the State Allotment Board, addressed to the Executive Secretary, in the several States.

In view of the fact that this necessitates the setting up of a new and separate file in our Section, there will be required four white tissues on these letters rather than three.

C. O. Pratt,

Senior Administrative Assistant, Cotton Production Section, Commodities Division.

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UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION WASHINGTON, D.C.

September 22, 1934.

TO COUNTY AGENTS IN THE COTTON PRODUCING STATES:

After considerable delay we have secured the steel plates which are for use in detaching coupons from Exemption Certificates. We are sending you a small package of these by mail. Will you kindly place one of these with each active gin in your county.

We have estimated the number needed in your county from the current census report on the number of cotton gins. If you need a supply in addition to the number sent you, please advise the office by return mail, and we will forward the additional number needed to meet your requirements, if available.

Very truly yours,

C. A. Cobb, Chief

C. Alask.

Cotton Production Section,
Commodities Division.

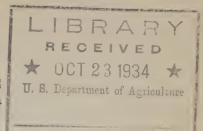
Agricultural Adjustment Administration.

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UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D.C.



October 3, 1934.

IEMORANDUM FOR ALL COUNTY AGENTS IN COTTON PRODUCING STATES

We have received inquiries recently regarding the method of accounting for certificates issued in place of certificates lost, destroyed, or stolen. The regulations do not provide for the issuance of duplicate certificates, and no replacement certificates can be issued in the county office.

An amendment is proposed which, if approved, will provide for the issuance of replacement certificates from Washington by the Cotton Production Section in cases where the certificates have been lost, destroyed, or stolen after being delivered to the producer. These certificates will be issued only in cases where there is proof that there is no collusion or connivance on the part of the producer or trustee, and after such producer or trustee has filed a sworn statement to this effect together with a properly executed bond for the amount of tax which would be payable on the amount of cotton figured at 5.67 cents per pound. Forms provided for this purpose will be furnished at a later date.

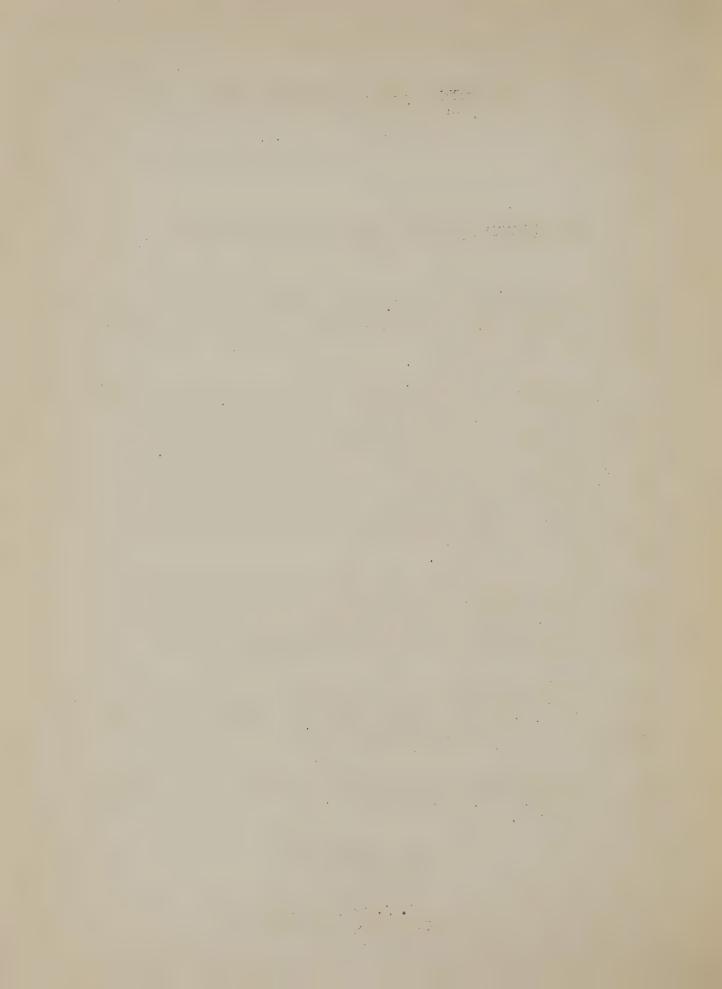
Pending approval of this amendment, we would suggest that in cases of missing certificates you forward to this office the name of the producer, the serial number of the certificates, the number of pounds originally issued, the number of pounds reported lost and any other information you may have relative to the particular case.

The County Assistant should also immediately cancel the certificate or part thereof reported lost, destroyed or stolen and notify the ginners in his county of the action taken. The County Agents in the adjoining counties should also be advised in order that they may notify the ginners in their respective counties.

Complete information relative to the procedure to be followed will be forwarded to all County Agents in the event the proposed amendment is approved.

C. A. Colb

C. A. Cobb, Chief, Cotton Production Section, Commodities Division.



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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
WASHINGTON, D. C.



October 8, 1934.

MEMORANDUM FOR ALL COUNTY ASSISTANTS IN COTTON ADJUSTMENT

Re: Re-issue of Certificates by County Assistants in Cotton Adjustment.

You have already been mailed instructions in the use of Form No. B. A. Ill in your making a record of all sales and transfers between producers within your county as well as for recording all cases of certificates to be re-issued. In addition, you have been mailed a compilation of the various sections of the regulations governing the instances providing for re-issuance.

One case not covered in this compilation is that where an individual has a surplus which he desires to sell under Section 103 and he finds a Customer for only a part of his certificate. In such case, the purchaser will receive that portion of the original certificate running from zero to the figure he is buying; the portion of the certificate detached is to be cancelled and a new certificate reissued in like amount to the seller. In case he finds two or more customers who between them can take up the whole of his surplus certificate, this means re-issuance of several small certificates; so, in order to avoid re-issuance of certificates by you in small amounts, and as a practical matter, you may suggest to the producer that he sell a part to the largest customer and surrender the detached portion to the Surplus Certificate Pool. Of course, if he insists on completing the sale of this surplus certificate locally, it will be necessary to make the required transfers for him.

Tax-Exemption Certificates to be used in this connection may be obtained by applying to the Cotton Production Section. These certificates are printed in black ink and are not to be confused with the Pool Certificates, which are printed in red ink.

A complete accounting must be made of all certificates consigned to you by returning to this Section cancelled original certificates and detached portions of those used for re-issuance equal to poundage of certificates consigned.

Method of Transmitting Money for Pool Certificates

We have already received some money orders, checks, and bank drafts made out in various ways. For instance, some have been made payable to the County Agent and forwarded here, with some endorsed and others not endorsed. All money orders, certified checks, and bank drafts should be made payable to "Certificate Pool Manager."

Forms

All forms necessary in the transfer of certificates, No. B.A. 111 to 117 inclusive, may be obtained upon application to the Executive Secretary of your State Allotment Board.

Important

We wish to call your attention to the fact that each party being re-issued a new certificate should indicate his receipt of same by his signature on the receipt at the end of the certificate.

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UNITED STATES DEPARTMENT OF AGRICULTURE | AGRICULTURAL ADJUSTMENT ADMINISTRATION

WASHINGTON, D. C.



October 10, 1934.

MEMORANDUM TO STATE ALLOTMENT BOARDS AND DIRECTORS OF EXTENSION SERVICE:

Re: Procedure in case the Trustee desires to sell Surplus Certificates.

1. In case parties beneficiary to a trust under Article 8 desire to turn in their certificates to the pool, under Section 104 the procedure should be as follows:

The parties beneficiary execute the Trust Agreement and attach the schedule showing their proportionate share in the certificates. The trustee turns over to the County Assistant his certificates recited in that Trust Agreement. The trustee is authorized to do this upon the executed Trust Agreement being shown him. As soon as the trustee hands the County Assistant the certificates, the County Assistant executes and hands to the trustee a receipt for the certificates. Any written statement from the trustee will be sufficient to show that the parties beneficiary under the trust, desire to surrender their certificates into the pool. The proportionate shares of the parties beneficiary are as set forth in the second sentence of subsection B of Section 84 of the Regulations as amended September 5, namely, in proportion to their cultivated acreage in cotton in the crop year 1934. That proportion may be shown in fractions, or decimals, and also in the actual number of pounds of certificates.

2. In case the parties beneficiary to a trust under Article 8 desire their certificates to be sold to a cotton producer in their own County who will buy all of those certificates which are surplus under the Trust Agreement, the following procedure should be as follows:

It will not be necessary for the County Assistant to cancel such surplus certificates and re-issue new certificates. He may transfer the surplus certificates directly to the purchaser. The proceeds from the sale shall be turned over by the County Assistant directly to the beneficiaries under the trust, giving each one his share according to a schedule which they should submit to him signed by each of them, which schedule should set forth their respective proportionate shares, expressed in fractions, or decimals, and also in the actual number of pounds of the certificates, and those shares are according to the proportions of their cultivated acreage in

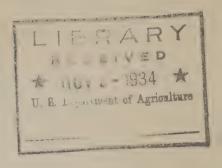
cotton in the crop year 1934. In all other respects, what is said under paragraph 1 above, applies to this kind of a case.

It must be borne in mind that the trustee under Article 8 (or for that matter, under Article 9) is governed by the Regulations and by the declaration of trust which he executed. After all of the cotton of the parties beneficiary under the trust has been ginned, the trustee is in position to make final accounting; if there are any certificates left over, they are surplus certificates, and under the declaration of trust he is not authorized to deal with surplus certificates. Wherever a trustee delivers surplus certificates to the County Assistant and obtains from the County Assistant a receipt for the certificates, he has discharged his duty respecting the surplus certificates.

C. C. Cobb.

C. A. Cobb, Chief, Cotton Production Section, Commodities Division. (.99)

UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington. D.C.



October 12, 1934.

TO COUNTY AGENTS AND ASSISTANTS IN COTTON ADJUSTMENT

In Cotton Producing States

Please familiarize yourself with the enclosed copy of the Regulations pertaining to replacement certificates issued in place of lost, destroyed, or stolen tax-exemption certificates.

The attention of County Agents is called particularly to sub-sections 3 under 112a, 1 and 3 under 112b, 1, 4, and 11 under 112c, and to Section 113.

The attention of Assistants in Cotton Adjustment is called particularly to sub-sections 2 under 112a, 1 and 2 under 112b, 1, 2, 3, 10 and 11 under 112c, 112g, and to Section 113.

Forms 118 and 119 are to be submitted to the Cotton Production Section, and the duplicates, 118A and 119A, are to be retained in the County Agent's Office. No special forms are provided for furnishing other information as called for under the Regulations.

As soon as tax-exemption certificates are reported lost, destroyed, or stolen and are cancelled by your effice, please forward to the Cotton Production Section a copy of your notice of cancellation to the ginners. After a certificate has been cancelled and ginners notified, if subsequently found it should be physically cancelled and forwarded to this office for replacement.

CA. Cobb.

C. A. Cobb, Chief, Cotton Production Section, Commodities Division.

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UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D.C.

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October 26, 1934 bepartment of Agriculture

MEMORANDUM TO ALL ASSISTANTS IN COTTON ADJUSTMENT

Use this letter for answer.

Will you supply us with the following information concerning your county so that we may be better able to understand your particular problem, thereby enabling the Pool to render you better service.

on hand	How many Pool certificates, (print ad? Give number, not pounds. eed, if any? Give number, not pound	How many more will
	Have we sent you too many?	If so, how many?
	How much more poundage, in addition wer, will need to be authorized for are of the demand, if any?	
demand	Does your present authorization e	xceed your anticipated Poundage
you red	How many certificates for reissue, ceived as of answer date? Give num	
pounds.	How many additional will you need? Please answer this	
certifi Board.	Needed forms for above transaction icates to Pool may be obtained from	s and surrendering your State Allotment
to the	There has been some misunderstanding interpretation of some of the tele	
so let	The above information will clarify me ask you again, to get this info	
	State	49D
Berneral Commission State Stat		Certificate Pool Manager, Cotton Production Section,
	Date	Commodities Division.

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UNITED STATES DEPARTMENT OF AGRICULTURE

Washington, D.



October 31, 1934.

TO ALL ASSISTANTS IN COTTON ADJUSTMENT

The attached will serve as a model letter to ginners cancelling lost, destroyed, or stolen tax-exemption certificates. We suggest that all your letters cancelling certificates be worded as this and contain the information specified.

Only a few of these were mimeographed and additional copies will have to be prepared by you as needed.

Your attention is called to sub-section 11 (g) of section 112 of the regulations, which outlines the procedure to be followed in cases of certificates reported lost, stolen, or destroyed, and subsequently found or discovered. Immediately upon receipt of notice that a certificate or portion thereof has been lost, destroyed, or stolen, it will be cancelled with the Bureau of Internal Revenue.

C. A. Cobb, Chief, Cotton Production Section, Commodities Division.

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Enclosure.



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UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION AND EXTENSION SERVICE COOPERATING

WASHINGTON, D. C.

November 6, 1934.

TO STATE EXTENSION EDITORS IN COTTON PRODUCING STATES:

The enclosed releases, suggested for adaptation by county extension agents in support of the educational meetings in connection with the 1935 cotton adjustment program, are for such use as you may find advisable in your State.

These stories were prepared by Duncan Wall, Extension Editor for Oklahoma, during his recent stay here when he cooperated with the Cotton Section and the Division of Information in the preparation of informational material.

Story No. 1 is intended for use as soon as the agent has planned his schedule.

Story No. 2 is intended for use immediately after the first meeting of committeemen with the county agent and in time to advertise his first series of community meetings for producers.

Story No. 3 is intended for use immediately after the second meeting of committeemen with the county agent and in time to advertise his second series of community meetings for producers.

It is thought that the county agent could space the time of his meetings so that through these or similar stories or other means he could adequately advertise his informational program.

Very sincerely yours,

Reuben Brigham, Chief Regional Contact Section

Division of Information

Enclosures.

Approved by:

C. W. Warburton

Director of Extension Work

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UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION Washington, D. C.



November 9, 1934

TO ALL ASSISTANTS IN COTTON ADJUSTMENT

It has come to our attention that a number of the Assistants in Cotton Adjustment are not following the procedure outlined under Section 112 and 113 of the Regulations relative to tax-exemption certificates reported lost, destroyed or stolen. Many discrepancies are found in both Forms BA-118 and BA-119. When affidavit Form BA-118 is properly executed by the producer and witnessed by a notary public it should be forwarded to the Cotton Production Section with a written report by the Assistant "of his findings therefrom (including, if determinable, a finding as to who is responsible for the loss, destruction or theft) and of his cancelation". This report should be endorsed with the recommendation of the County Agent. See Subsection 112 (c) (3) of the Amendment to the Regulations.

In reporting missing certificates we find a number of the Assistants fail to give the serial number of the certificate and often insert the application or contract number instead. It is essential that we have the correct serial number before a replacement certificate can be issued. It is also necessary that we have a copy of the notice of cancelation to ginners which will show the date the certificate was canceled.

To facilitate the handling of replacement certificates it is suggested that your report be worded along the lines of the attached sample, which will tend to standardize these reports. Before requesting a replacement certificate please refer to the section of the Regulations under which you seek a replacement to see that all of the requirements have been complied with. We call your attention to this, as a number of replacement certificates are now being held up, awaiting Assistants' reports and copies of the notice to ginners of cancelation.

C. A. Cobb.

C. A. Cobb, Chief, Cotton Production Section, Commodities Division.



UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D.C.

November 36, 1934.
U. S. Department of Agriculture

MEMORANDUM TO ASSISTANTS IN COTTON ADJUSTMENT, STATE OF SOUTH CAROLINA

You will note below the quotation of a letter recently addressed to the Commissioner of Internal Revenue, which is self-explanatory.

We request that you bring this information to the attention of all ginners in your county.

"Hon. Guy T. Helvering,

Commissioner of Internal Revenue.

Dear Mr. Helvering:

We have reason for believing there will appear in various parts of South Carolina surplus cotton tax-exemption certificates which have been irregularly obtained from producers in the State of Oklahoma.

We are at this time engaged in the collection of evidence sufficient to warrant the cancelation of all certificates possible that have been transferred in violation of the Regulations governing the sale and transfer of surplus cotton taxexemption certificates.

We are requesting our representatives in South Carolina to bring to the attention of all ginners, the serial numbers of certificates issued in the State of Oklahoma and which may appear in South Carolina. Should any of the following certificates be presented to ginners in South Carolina for the purpose of obtaining bale tags, they may be regarded as irregular and subject to cancelation.

Serial Numbers of Certificates

From	0,600,001	to	0,675,000	inclusive
11	1,645,001	11	1,725,000	II .
11	3,240,001	11	3,264,000	11
11	3,336,001	11	3,346,000	11
11	3,480,001	11	3,500,000	or in the
11	4,042,001	11	4,057,000	11

From	4,425,001	to	4,475,000	inclusive
11	3,276,001	11	3,296,000	tt
11	3,427,001	11	3,440,000	tt .
11	4,565,001	11	4,615,000	tt
- 11	4,750,001	11	4,760,000	11

This is being issued as a warning to all parties concerned."

Very truly yours,

C. A. Cobb, Chief, Cotton Production Section, Commodities Division. (82.710

UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D.C.

★ DEC 3 - 1934 ★ U. S. Department of Agriculture November 19, 1934.

To Assistants in Cotton Adjustment:

Some time ago you notified this office of the loss of a tax-exemption certificate which was subsequently found. Under such circumstances some Assistants in Cotton Adjustment have reissued these certificates or permitted the producer to use them. This is entirely improper. Paragraph 11 (g), Subsection 112 (c) of the Amendments to the Regulations must be followed very carefully.

In some cases Assistants, immediately upon receipt of notice of the loss of certificate, canceled it and notified their ginners. In other cases no action was taken. The regulations require that immediately upon receipt of notice that a certificate has been lost, destroyed, or stolen, it shall be canceled and the ginners in the county and adjoining counties so notified. When this office receives notice that a certificate has been lost, destroyed, or stolen, the Bureau of Internal Revenue is immediately notified that it has been canceled; consequently, it will not be honored if subsequently found, and no effort should be made by Assistants in Cotton Adjustment to rescind its cancelation with the ginners or notice to this office.

In order that our files may be corrected, will you please advise this office just how you have handled such matters in the past, listing each case separately? If you know of cases where a certificate was reported lost and subsequently found, and has not been used, it is suggested that you obtain this certificate and physically cancel it in accordance with the regulations. The canceled certificate should be forwarded to this office accompanied by your report and a statement from the party finding the certificate, even though it be the producer himself. If you have previously canceled the certificate with the ginners and rescinded your order of cancelation, please make this fact known to us in your reply to this letter.

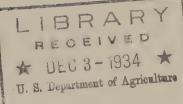
Very truly yours,

C. A. Cobb, Chief,

Cotton Production Section,

Commodities Division.

UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D. C.



November 23, 1934

TO DIRECTORS OF EXTENSION AND COUNTY AGENTS IN COTTON-PRODUCING STATES:

In auditing the Certificates of Compliance for 1934 under 1934-35 Cotton Acreage Reduction Contracts, there has been received by the Comptroller, Agricultural Adjustment Administration, a large number of Certificates of Compliance for 1934, which do not have the signatures of all the officials required thereon. In order to expedite settlement, however, the Comptroller of the Agricultural Adjustment Administration has agreed to pass these Certificates of Compliance for 1934, which are now on hand, provided the following signatures appear thereon.

- 1. Producer and landlord, if the producer is a managing share-tenant,
- The Supervisor, and
- The County Agent. 3.

Although it is very desirable that the other signatures, namely, the signature of the Community Committeeman other than the Supervisor, and one who does not have a personal interest in the farm, and at least two disinterested County Committeemen, appear thereon, the Comptroller has agreed to pass those Certificates of Compliance for 1934, which are now actually in his office or which have actually been placed in the mails. This is to advise you that in the future it is imperative that all blank spaces be filled in.

Very truly yours,

C. A. Cobb, Chief, Cotton Production Section,

C. A Coff.

Commodities Division.

C. W. Warburton, Director of Extension Work.



UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION Washington, D. C.

U. S. Department of A

November 27, 1934.

IMPORTANT -

TO ALL ASSISTANTS IN COTTON ADJUSTMENT:

In reconciling your records with the records of the Surplus Cotton Tax-Examption Certificate Pool, we ask that you fill in the following information as of December 1, 1934, 6:00 P.M. If possible, prepare this for mailing on Monday night, December 3, so that it will reach this office by Wednesday, December 5. Mail this separate from any report, in order that it may come by Air Mail.

J. •	or letter, to sell from the Pool (if any part of your authorization has been withdrawn or canceled, give us the figure of your net, present authorization) - pounds.
2.	Total pounds you have sold and collected money for, as of 6:00 P.M. December 1, including all money you have previously forwarded to Washington:
	Number of Reports of Sales, from No. 1 toinclusive.
	Total pounds sold:pounds.
	Total money received: \$
3.	Total pounds you have surrendered to the Pool on trust agreements as of November 28, which should have been in the mail by November 30:
	Number of Reports of Certificates Surrendered, from No. 1 to
	inclusive.
	Total poundage surrendered:
this s	Fill in the information which applies to your county, and return heet to this office immediately, BY AIR MAIL.
C+ . +	Yours very truly,
	Et Lee
	E. L. Deal, Manager, Certificate Pool,
Signed	Cotton Production Section, Asst. in Cotton Adjustment. Commodities Division.
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UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
Washington, D. C.

November 28, 1934.

TO DIRECTORS OF EXTENSION AND TO COUNTY AGENTS:

We wish to call your attention to the fact that for various reasons a number of landlords, including insurance companies, loan companies, banks, etc., are not able at this time to comply with the terms of the Cotton Acreage Reduction Contract for 1934 and execute "Certificate of Compliance", Form No. Cotton 20, and in most cases of this kind investigations will have to be made that will necessarily require considerable time before it can be decided whether or not the landlord can comply.

Managing share tenants are operating a great number of these farms, and where they have complied with the terms of the contract there is no reason for payments due them to be held up on account of the landlords' non-compliance. Therefore, where you have cases of this kind in your territory, you will please immediately have Form No. Cotton 20, "Certificate of Compliance", executed by the managing share tenant, certified to by the proper authorities, and forwarded to this office through the regular channel, so that checks can go forward to all managing share tenants who have complied with the terms of the contract for their portion of the last rental checks.

In such a case, the County Agent in approving the "Certificate of Compliance" should insert after the word "Approved", the words, "As to managing share tenant only".

When later the landlord presents a certificate of compliance which is acceptable, the County Agent should likewise insert the words, "As to landlord only, the managaing share tenant's 'Certificate of Compliance' having been previously approved."

Very truly yours,

C. Reeff

C. W. Warburton, Director of Extension Work.

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C. A. Cobb, Chief, Cotton Production Section, Commodities Division.

Approved by:

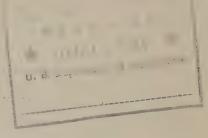
John B. Payre
Comptroller.

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UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D.C.



December 1, 1934.

To Vocational Teachers in Cotton Producing Counties:

The Cotton Production Section realizes quite clearly that you cannot escape the responsibility for keeping your patrons informed on the Cotton Program and the reasons for the program. It is realized that farmers and farm boys who demand information are contacted daily by you. You must, of necessity, respond to request for information and the nature of such response will depend upon your understanding of the program and your sympathy with it. Efforts are being made to keep you supplied with information pertaining to cotton and the cotton situation, so that you can better meet your responsibility to your patrons.

The writer, because of ten years! experience in teaching vocational agriculture, is attempting to discuss in this letter some of the questions being asked in letters from teachers in the cotton-producing States.

In spite of the success of the Plow-up Program in 1933—and part of the success of the 1933 program can be attributed to the fact that it was too late for non-cooperators to plant—we still had a burdensome supply of cotton which made it necessary to ask for a drastic cut in cotton acreage in 1934.

The adjustment measures used in 1934 are not something new and drastic. You are no doubt familiar with laws passed by various States of the South to control production.

South Carolina, in 1915, passed a law to limit the acreage of cotton to "6 acres to the plow".

Individuals in the columns of agricultural periodicals proposed a graduated tax on all cotton produced in 1915 and after. A similar method was used in some of the States of the Confederacy.

Cotton producers will be asked on December 14 to decide if voluntary sign-ups are sufficient. They must decide if they want some means

whereby everyone must cooperate if the majority want to cooperate. The decision reached becember 14 will determine if the South has definitely turned away from rugged individualism of the pioneer order and is pioneering in a new social and economic order; a new order where the individual benefits with the group and not at the expense of the group.

We have had one year's experience with administering the present Cotton Program. Numerous and unavoidable difficulties and delays have been encountered. Certain individuals have been unduly penalized. However, it is reasonable to expect that many of these difficulties can and will be overcome in 1935.

Many new and different plans for adjusting supplies of cotton to demand have been suggested to the Cotton Production Section. As a vocational teacher, you should analyze such plans and discover the merits and demerits of all such plans suggested to you. In almost every case the plans that have been suggested will not remove the inequalities that they are supposed to remove, and in many cases would cause additional and new inequalities. In the case of all new plans, it would be well to ask questions similar to the following:

- 1. Will the plan remove inequalities or merely shift them to other producers?
- 2. If the plan is followed, will it accomplish the desired result?
- 3. Can it be administered?
- 4. It is better than the present plan?
- 5. What will be the long-time result of such a plan?
- 6. Will the plan benefit the majority of producers, or will it benefit only the minority?
- 7. Who suggested the plan, and who is supporting it?
- 8. Will the plan bring about and maintain the desired balance between production and effective demand?
- 9. Are the persons who are asking for a special privilege or consideration willing for 2,000,000 cotton producers to have the same privilege or consideration?

It should be borne in mind that many of the new plans suggested and suggestions for drastic revisions in the present Cotton Program are coming from individuals or groups of individuals who have opposed and

fought the Cotton Adjustment Frogram from the beginning. It is not with the idea of assisting cotton producers to maintain gains already made that many of these plans are offered. Such plans are often offered for the purpose of dividing farmers and destroying the program.

A group who are primarily interested in the volume of the crop and who are not interested in the price that producers receive for their crop have offered a plan to take off all restrictions on production, to continue the processing tax, and from the proceeds of the tax, to pay producers a bounty on that part of the crop that is domestically consumed. This plan is being advocated with the knowledge that it cannot succeed. Those who support this plan know that within a few years larger supplies than have ever been known would be built up; that the price would be forced down by accumulated excessive supplies; that the processing tax would have to be continually raised and finally reach such a rate that the public and mills would demand that the tax be discontinued; that in a very few years farmers would have burdensome supplies, much larger than any of the past, a ccompanies by ruinously low prices, and would demand that the program be discontinued. Those advocating such a plan are doing so in the hope that producers will support a program that will be a colossal failure and thereby end all control of cotton production.

Before going into any program of gaining new foreign markets on a price basis with the present international situation and tariff situation, producers should ask themselves what will the price have to be and who will pay the cost of gaining new foreign markets.

Very truly yours,

I. W. Duggan,

Senior Agricultural Economist, Cotton Production Section. Commodities Division. 1,94 C82 M

UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION WASHINGTON; D. C.

December 3, 1934.

Gentlemen:

Reference is made to the form letter and questionnaire recently mailed you from this office relative to prices and grades of cotton-seed. From inquiries we have received it appears that the question-naire was not sufficiently clear and that certain assumptions made in formulating it were not explained. This letter will attempt to clarify these points. A number of the questionnaires have already been received from mills, however, and if yours has been returned, please neglect this letter.

The purpose of the questionnaire is to obtain additional information that should be of value in determining whether or not general benefits might be derived from price reporting and seed grading services, and to obtain information on pricing and seed grading systems that are now in effect in order that any price reporting or grading services subsequently devised may be formulated in light of existing practices. The information requested in the questionnaire applies to mills only. It is recognized that some mills will not be in a position to give information on all the questions asked. It is desired, however, that they furnish the information at their disposal. In other words, do not fail to answer and return the questionnaire simply because some of the questions are not applicable to your mill or because some of the information requested may not be available to you.

The heading for the price column in the table contained in question 1 appears to be misleading. The question does not apply to prices paid by gins but only to prices paid by mills for seed in car lots and wagon lots. Confusion has arisen from the fact that it was assumed seed are bought f.o.b. shipping point in car lots; and in setting up the table, the qualification "f.o.b. gins" was made applicable to wagon lots. What is wanted in the column headed "car lots" is the price paid f.o.b. shipping point for seed in car lots. In the column headed "wagon lots" the information wanted is the price paid for small lits at the mill. In case seed are not bought in small lots at the mill but are bought in small lots by mill-owned gins, please enter the price paid at the mill-owned gins and indicate the fact by writing in the words "at mill-owned gins" at the head of that column.

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It develops also that some mills may not keep records of prices currently paid but have available only those prices on which settlements were made. Where settlements have been made on old contracts it is possible that the price may be either higher or lower than the price that would be paid for current offerings where no existing contract is in effect. In other words, the settlement price might differ from the current market price. We would prefer to have the current market price, but if that is not available then we would appreciate having the settlement price. Please indicate which price is given.

If you have not already given the information, please answer the following questions: As of November 15 what price were you paying for cottonseed f.o.b. shipping point in car lots and what price were you paying for small lots at the mill or at mill-owned gins? Are these prices for seed of average grade or for seed of base grade?

In the next column of the same table it was assumed that seed might have been bought on base grade at one period and on an "as is" basis at another period. If either of these bases were used, or if some other basis was used, please indicate the basis on which seed were bought and when, if at any time, the basis was changed in the past two years.

The last column will apply only to those mills that bought seed on grade or to the period during which seed were bought on grade. Some mills may not have the information in such form that they can answer this question even though they purchased on grade. Please do not make this a basis for failing to answer other parts of the questionnaire.

The questions relative to "seed grading" were intended to apply to all mills irrespective of how they buy seed. For mills that do not buy seed in accordance with the official grades, we would like to obtain information as to the basis for making deductions on off-quality seed.

It is not anticipated that mills will undertake to give information as to the cost of price and market information and seed buying with such accuracy and refinement as to require a detailed study of cost accounts. It was assumed in formulating the question that most mills would be able to give the approximate totals for the major items of expense without much difficulty. Such information would be sufficiently accurate for our present purposes.

Lawrence Myers Acting Chief.

Cotton Processing and Marketing Section.

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UNITED STATES DEPARTMENT OF AGRICULTURE Agricultural Adjustment Administration Washington, D. C.

December 7, 1934.

TO ALL COUNTY AGENTS AND ASSISTANTS IN COTTON ADJUSTMENT:

In order to avoid confusion and mistakes in marking ballots under the Bankhead Act referendum, please instruct each committeeman charged with the responsibility of issuing and receiving ballots to instruct each voter that the "X" indicating the desire of the voter must be marked in the square under the word indicating the way the voter desires to vote, and the other square should be left blank.

In other words ---

If a voter desires to vote in favor of a continuation of the Bankhead Act he should mark an "X" in the square under the word "Yes" and the square under "No" should be left blank.

If a voter desires to vote against the continuation of the Bankhead Act he should mark an "X" in the square under the word "No" and leave the square under "Yes" blank.

This is very important and you are urged to see that this information is conveyed to every voter.

Very truly yours,

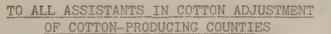
C. A. Cobb, Chief, Cotton Production Section, Commodities Division. 要为为为。 Andrew State (Andrew St

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UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION WASHINGTON. D. C.



Procedure to be followed in assuming accountability where a County Agricultural Extension Agent or an Assistant in Cotton Adjustment resigns or his office becomes vacant and another person succeeds him or undertakes responsibility for his duties as relates to the Surplus Certificate Pool and/or the Tax-Exemption Certificate Unit.

In order that we may properly and satisfactorily place your records in position where we may clear you of all accountability to the Surplus Cotton Tax-Exemption Certificate Pool and to the Cotton Production Section, accruing from your position as Assistant in Cotton Adjustment, and also transfer your account to the Assistant in Cotton Adjustment or County Agent assuming your duties and responsibilities, we are listing below the correct procedure to be followed and the information required to complete transfer of said account:

1.	Mail to this office all Forms B.A. 111 used to date of trans-
	fer of account in transfers and re-issuances within the county
	along with canceled certificates and detached portions of
	certificates reissued.

2.	List Regular	Certificates,	(printed	in black	received from
	Washington:	No	from		to

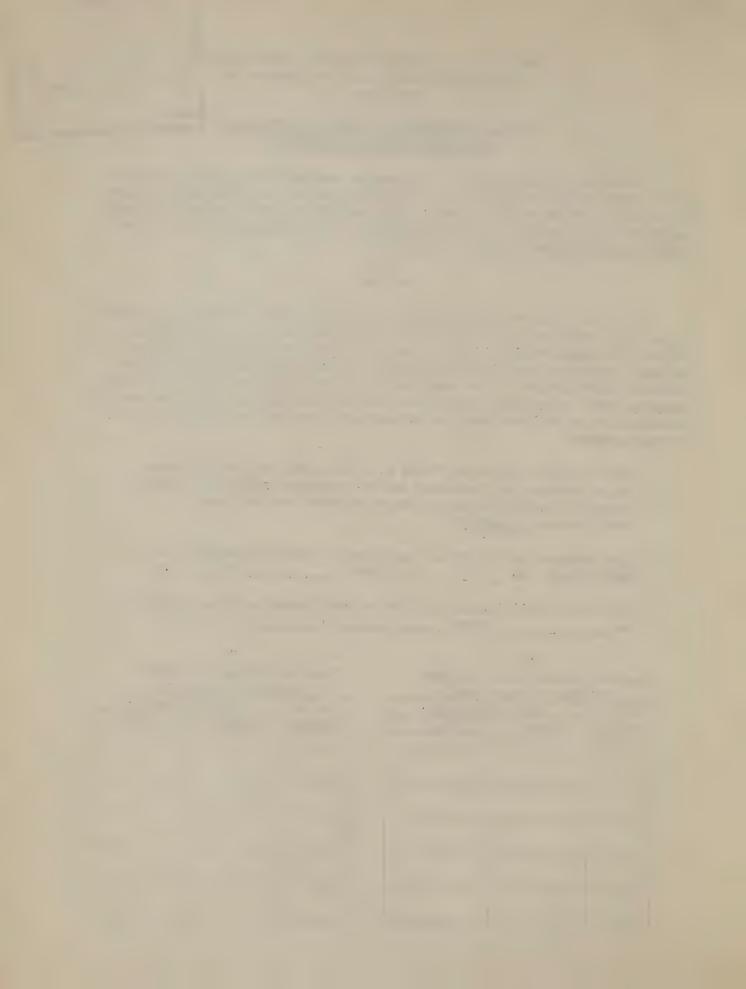
3.	List	Pool	Certific	ates	(printed	in	red)	received	from	Washington:
	No			from_			to_			ANALIA CONTROL

Regular Certificates on Hand.
(Printed in black ink)

No. of	Serial	Numbers
Certs.	From	То
		ACCOUNTS AND A STATE OF THE STA
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CLANK SINGER LESS CHANGE AND ALCOHOLOGICAL ACTION	GOOD TO ANY CASH LAW CONTRACTOR OF CONTRACTO	entertaining contemporary approach agreement in territor in the American recognition (i.e., i.e., information)

5.
Pool Certificates on Hand.
(Printed in red ink)

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No. of	Serial	Numbers
Certs.	From	То
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	naar kasu, 120 B. 2000 a naga para sagapagan nasar ninin dinen ne sasilikili dirinen	
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	6.	
Reports	of	Sales

No. of Reports	Total Pound- age Sold	Total Receipts

7. Reports of Certificates

The control of the latest and the la	Surrendered
No. of	Total Poundage
Reports	Surrendered
un Seorte	
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and promise	MITERIAN.

After setting forth the foregoing report, execute the following certificate:

"I certify that the above report is a true and accurate statement of my accountability to the Surplus Cotton Tax-Exemption Certificate Pool, and to the Tax-Exemption Certificate Unit, Cotton Production Section, Commodities Division, Agricultural Adjustment Administration, Washington, D. C.

D	Dated, 193, at	
Approved	ed: (Signed)	
County A		
	County of	***************************************
	State of	*
T suming y	Then follow with a declaration from your successor or the p your duties for the time being, to the following effect:	erson as-
19,	"I,, on thisday of, have assumed the duties and responsibilities of, Assistant in Cotton Adjustment (County	
assume an	take over his accounts from the point set forth above but I any responsibility for any item or transaction not set forthly recorded in his said accounts prior to this date.	do not thereb
	(Signed)	
	County (or County	ties)
	City and St	ate"

Reports of Sales

	No. of
•	

After setting forth the foregoing report, exemple the following car-

"I certify that the above raport is a true and accurate statement of an accountability to the Surplus Cotton Tax-Examption Certificate Unit, Cotton Production Section, Cortillate Unit, Cotton Production Section, Cognitive Certificate Unit, Cotton Production Section, Cognitive Adjustment Adjustment Advision, Washington, D. C.

	:Davorqua.
County of	
State of	,
th a declaration from your auduessor or the person as-	
the duties and respondibilities of	hammass ared - G1
Assistant is Cotton Adjustment (County Agent), and	
accounts from the point set forth above but I do not there it ty for any item or transaction not set forth or not so-	Idianogeon yas omusea

The outgoing Assistant in Cotton Adjustment remains liable and is accountable under his surety bond for all transactions had and duties performed or to be performed up to the moment of the termination of his employment as such.

C. A. Cobb, Chief,
Cotton Production Section,
Commodities Division,

Agricultural Adjustment Administration,
Department of Agriculture.

Washington, D. C.

December 20th , 1934 .

Approved:

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C. W. Warburton, Director of Extension, U. S. Department of Agriculture Washington, D. C. or control of to be performed up to the moreon of the termination of his control of the moreon of the control of the moreon of the control of the moreon of the serior of his control of the moreon of the serior of the moreon of the serior of

E. Spark

C. A. Cobb, Chief, Cotton Production Section, Commodities Division, Agricultural Adjustment Administration, Depurtment of Agriculture.

Washington, D. C.

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